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County of Contra Costa
California

Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 1992

Kenneth J. Corcoran
Auditor–Controller

Credits:

Brett Klement's photography class at Pittsburg High School in Pittsburg provided the cover photograph.

Front cover – Buchannan Park in Pittsburg
Photographer: Dinh Nguyen

County of Contra Costa, California

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year Ended June 30, 1992

Kenneth J. Corcoran, Auditor-Controller

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COUNTY OF CONTRA COSTA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

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June 30, 1992

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INTRODUCTORY SECTION

Contra Costa County

Office of
COUNTY AUDITOR-CONTROLLER

625 Court Street
Martinez, California 94553-1282

Telephone (510) 646-2181
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Kenneth J. Corcoran
Auditor-Controller

Judith A. Van Note
Assistant Auditor-Controller

November 30, 1992

The Honorable Board of Supervisors
County of Contra Costa
Administration Building
Martinez, California 94553

Members of the Board:

The Comprehensive Annual Financial Report (CAFR) of the County of Contra Costa for the fiscal year 1991-92 is presented in compliance with Section 25253 of the Government Code of the State of California. This report was prepared by the Office of the County Auditor-Controller, which is responsible for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures. We believe the data, as presented, are accurate in all material aspects and presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds, and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

The CAFR represents the culmination of all budgeting and accounting activities engaged in by management during the year, covering all funds and account groups of the County and its financial transactions. The CAFR is organized into three sections:

--The Introductory Section is intended to familiarize the reader with the organizational structure of the County, the nature and scope of the services it provides, and the specifics of its legal operating environment.

--The Financial Section includes the audited general purpose financial statements, its notes thereto, supporting schedules necessary to fairly present the financial position and the results of operations of the County in conformity with generally accepted accounting principles, and the independent auditors' report on the general purpose financial statements.

--The Statistical Section contains comprehensive statistical data for the County relating to its physical, economic, social and political characteristics.

The County reporting entity includes all significant organizations, departments and agencies over which the County Board of Supervisors exercises oversight responsibility. Oversight responsibility is determined on the basis of appointment or selection of the governing board, designation of management, ability to significantly influence operations, accountability for fiscal matters and scope of public service. Included are: the County's General Fund, Redevelopment Agency, Special Districts under the Board of Supervisors, Debt Service Funds, Special Revenue Funds, Capital Projects Funds, Internal Service Funds, the Long-Term Obligations and General Fixed Asset groups of accounts; the Hospital, Health Maintenance Organization, Airport and Employee Fitness Center Enterprise Funds; and, the County's Public Facilities Corporation. The financial position and results of operations of the Contra Costa County Employees' Retirement Association are included as of and for the year ended December 31, 1991.

The reporting entity excludes certain separate legal entities which may have "Contra Costa" in their title, or which are required to keep their funds in the County Treasury or receive their tax apportionment from the County. Examples are school districts, community college districts, cities, city redevelopment agencies, the Bay Area Rapid Transit District, the Metropolitan Transit Authority, and a variety of special purpose districts for cemeteries, mosquito abatement, recreation and parks, etc. These entities are autonomous organizations which handle their own fiscal affairs and for which the Board of Supervisors has no oversight responsibility. Accordingly, they are not included in the accompanying general purpose financial statements, except for their assets, principally cash and investments, which are held by the County Treasurer.

The County provides the full range of services contemplated by statute. This includes public protection, highways and streets, sanitation, health and social services, planning and zoning, and general administrative services.

ECONOMIC CONDITIONS AND OUTLOOK

The local economy is expected to continue to expand at a slow but steady pace. The Association of Bay Area Counties (ABAG) forecasts Contra Costa County will have an increase of 137,000 jobs during the next two decades, a 45% increase. During the same period it forecasts a population growth of only 36%. In calendar year 1991, the County's population grew by 17,578, a 2.1% increase, to 836,871. This increase represents a modest decline from the growth rates of approximately 3% experienced in each of the three previous years but continues to be greater than the 1.0 to 1.5% growth rate during the two prior decades.

Shell Oil and Chevron USA have announced plans to upgrade their respective plants in Martinez and Richmond over the next 4 to 5 years in response to the Federal Clean Air Act and the State Air Resources Board gasoline standards. This is expected to create over 1,500 new construction jobs and add significantly to the County's property tax roll.

Contra Costa County's jobless rate was 7.3% in June but this was significantly lower than the 9.5% State and 7.8% national jobless rates during the same period. The effects of the recession have not been as dramatic in the County because defense and heavy industrial manufacturing, the areas of greatest statewide decline, represent only a small percentage of the County's economic base.

The fiscal year 1992–93 State budget transferred $1.3 billion in property tax revenues from local governments to schools. In addition, there were significant cuts to Medi–Cal and Trial Court Funding budgeted expenditures. Comparable cuts in mandated program requirements were not made. As a result of the State spending cuts, Contra Costa County cut budgeted discretionary fund expenditures by 30%. This required the elimination of 565 full–time positions which resulted in approximately 360 layoffs.

Various economic and social factors have resulted in significant increases in general assistance costs. All California counties have been seriously impacted by the increasing demand on this county funded program. Contra Costa has instituted procedures which will make it more difficult for employable, single adults to stay on General Assistance. In addition, grants are being reduced for persons who are living in shared housing.

The Board of Supervisors has requested all employees to look for methods of streamlining

their work to improve efficiency. Forums for communicating ideas are being encouraged at all levels within the County.

MAJOR INITIATIVES

In May, the County sold $125,584,000 in certificates of participation to finance the construction of a new hospital. The project will provide a five–floor facility that will serve as a teaching and tertiary care hospital. The main hospital building will house approximately 144 inpatient beds and have an emergency room capable of handling 36,000 emergency visits per year. The project is expected to be completed and available to County residents in 1997. Funding for the project will come from State Medi–Cal and Federal Medicare programs which allow capital cost reimbursement.

In response to concerns for air quality and the need for traffic mitigation, the Board has authorized telecommuting for employees whose job responsibilities can be met working at home one or more days per week. The Board continues to encourage the use of work schedules outside of the traditional five day, forty hour week, where service to the public can be maintained.

On May 7, 1992, Keller Landfill, a state–of–the–art waste disposal site, was opened. It is the largest landfill in the state to meet all State Class II (non–toxic waste site) requirements and will meet the 1993 Federal RCRA requirements. It is expected to take care of the County's waste disposal needs for 35 to 40 years or longer if recycling programs are effective. Wetland mitigation requirements mandated a replacement of lost wetlands by a 3 to 1 ratio. Additionally, portions of the site are reserved for cattle grazing to offset the loss of agricultural land. Because aesthetics are a community concern, an ambitious landscaping project has been started to shield residents of the area from the view of landfill operations. Traffic has been mitigated by utilizing transfer stations where waste is sorted to eliminate toxic contaminants. This has reduced traffic flow to the dump by a factor of ten.

Through cooperation between the County and various cities and citizen groups, a neighborhood resource center, the Family Service Mall, opened on July 1, 1992 at the former Sheriff's Work Furlough Center in Richmond. This multi–purpose center is aimed at providing coordinated services to the residents of the West County area. Programs currently in place are a Youth Center, Head Start classes, meal preparation and distribution for children participating

in Head Start, Child Care and Pre–School programs, and a Rape Crisis Center. Additional services will be offered at the center as plans coalesce.

FINANCIAL INFORMATION

County management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

Budgetary Controls

Using the County's automated accounting system the Auditor–Controller restricts each department's expenditures to the amount appropriated by the Board of Supervisors for the year. Increases in budget appropriations must be approved by the Board of Supervisors as a transfer from the Reserve for Contingencies, as a transfer from another appropriation, or as an appropriation of unanticipated or over–realized revenue. No department is permitted to spend more than its available appropriations. Any appropriations remaining in a department at the end of the fiscal year automatically lapse and are transferred to fund balance. The year–end fund balance, along with projected revenues, become available for appropriation the following year. An encumbrance accounting system is used to facilitate effective budgetary control. An encumbrance reserves a portion of an appropriation at the time a commitment is made to acquire goods or services. Open encumbrances are reported as reservations of fund balances at June 30, and are reappropriated as part of the following year's budget.

General Governmental Functions

The general governmental functions are contained in the General, Special Revenue, Debt Service and Capital Projects funds. Included in these funds are the Special Districts governed by the Board of Supervisors.

Revenues for County governmental functions totaled $754.1 million in 1991–92, an increase of 9.9% from 1990–91. The amount of revenues from various sources and the changes from last year are shown in the following tabulation (in thousands):

Revenue Source	Amount	Percent of Total	Increase (decrease) From 1990–91	Percent Change
Taxes	$ 232,044	30.7%	$ 11,797	5.4%
Licenses, permits, and franchises	9,464	1.3	(877)	(8.5)
Fines, forfeitures, and penalties	7,179	1.0	(2,578)	(26.4)
Use of money and property	24,592	3.2	(283)	(1.1)
Aid from other governmental agencies	360,239	47.8	39,350	12.3
Charges for current services	95,658	12.7	6,738	7.6
Other revenues	24,884	3.3	14,005	128.7
Total	$ 754,060	100.0%	$ 68,152	9.9%

County–wide assessed valuations increased 7.9% to $58.4 billion from $54.1 billion the preceding year. This is attributable mostly to new construction and transfers of ownership and reflects a decrease in the growth rate of assessed valuations experienced by the County over the last 10 years.

The decrease in Licenses, Permits and Franchises reflects another year of slowdown in applications for construction and zoning permits.

The decrease in Fines, Forfeitures and Penalties is due to the State Trial Court and Realignment legislation which transferred an increased percentage of this revenue source to the State. This loss of revenue was offset by increased State funding for trial courts and the pass–through of tax increase monies for Health and Welfare programs which resulted in a 12.3% increase in aid from the governments.

The decrease in Use of Money and Property reflects the continued decline in interest rates that began during the second half of the fiscal year ended June 30, 1991.

The increase in Other Revenues is primarily due to the repayment of a short term advance

to the Hospital Enterprise Fund.

Expenditures for County governmental purposes totaled $732.8 million, an increase of 5.4% over 1990–91. Changes in levels of expenditures for major functions of the County from the preceding year are shown in the following tabulation (in thousands):

Function	Amount	Percent of Total	Increase (decrease) from 1990–91	Percent Change
General government	$ 71,562	9.8%	$ (2,763)	(3.7)%
Public protection	229,403	31.3	11,324	5.2
Health and sanitation	106,485	14.5	32,290	43.5
Public assistance	242,274	33.1	17,415	7.7
Education	11,916	1.6	681	6.1
Public ways and facilities	50,273	6.9	13,758	37.7
Recreation and culture	320		49	18.1
Debt service	12,494	1.7	(1,072)	(7.9)
Capital outlay	8,065	1.1	(34,142)	(80.9)
Total	$732,792	100.0%	$ 37,540	5.4%

The increases in Health and Sanitation are due to a combination of increased program costs, increased demand for drug and alcohol treatments and the State realignment legislation which transferred programs from the State to counties. Also during the year, the State passed legislation which mandated participation in the Medi–Cal disproportionate share hospital program. This resulted in a disbursement by the County to the State in the amount of $14,106,000. However, as a result of participation in the program, Hospital revenues will increase because Merrithew Memorial Hospital qualifies as a disproportionate share Medi–Cal facility. This should allow for a reduction of General Fund subsidy to the Hospital.

As in the last fiscal year, the increase in Public Ways and Facilities is due primarily to the Highway 4 Willow Pass Widening and Bailey Road Interchange projects funded by Measure C sales taxes from the Contra Costa Transportation Authority.

The Governmental Funds had $53.3 million in unreserved, undesignated fund equity at the end of the year, down from $60.2 million at the close of the prior year. This balance will be used to help finance the 1992–93 budget.

Enterprise Operations

The County Hospital and the Health Maintenance Organization (HMO) had retained earnings and a deficit of $3,604,000 and ($10,000), respectively, as of June 30, 1992. These amounts were after General Fund contributions of $18,147,000 to the Hospital and $9,390,000 to the HMO. The Airport had retained earnings of $308,000 up from $163,000 in 1990–91. The Employee Fitness Center had a deficit of $96,000 after two full years of operation. This deficit is expected to be funded as membership in the center expands and/or rates are increased.

Pension Trust Fund Operations

The Employees' Retirement Association had a fund balance at December 31, 1991 of $822,288,000 which reflected an increase of $76,671,000 over the previous year (after the prior period fund balance adjustment.) The unfunded portion of the pension benefit obligation now stands at 33.3% of the total. Total Association assets at December 31, 1991 were $849,987,000.

Debt Administration

The County finances its cash requirements prior to collection of taxes by short term borrowing. The 1991–92 Tax Anticipation Notes of $75 million received ratings of MIG1 from Moody's Investors Service and SP1+ from Standard and Poor's Corporation. These are the highest ratings for this type of borrowing.

The County entered into capital lease obligations under lease/purchase agreements for various County buildings and other property principally with the Contra Costa County Public Facilities Corporation, a nonprofit public benefit corporation which assists the County in financing public buildings and facilities. The corporation had two issues during the year: $125,584,000 for Hospital Construction and $37,300,000 for refunding of three California Counties Lease Financing Program issues. Total obligations of the Public Facilities Corporation outstanding at June 30 were $215,409,000.

The Contra Costa County Redevelopment Agency borrowed $1,200,000 from a commercial savings bank to purchase land in its project areas. The Agency also issued $29,315,000 in Tax Allocation Revenue Bonds. The proceeds were used to fund on–going projects and to defease certain tax anticipation notes.

Cash Management

Cash temporarily idle during the year was invested in accordance with Government Code Section 53601 which allows investment maximums of 40% in bankers' acceptances, 30% in negotiable certificates of deposit, and up to 30% in commercial paper. There is no limit on investments in collateralized certificates of deposit and U.S. Government issues. The average yield on investments for the fiscal year ended June 30, 1992 was 6.99%.

Risk Management

The County is self–insured for workers' compensation, general and automotive liability, and medical malpractice, and maintains various insurance policies to cover exposure that is not feasible to self–insure or that can be purchased at reasonable costs.

The County's risk management office administers claims for the various programs, provides loss prevention services such as safety training, and minimizes risk through various risk control strategies, such as developing validated job–related medical standards for persons being considered for employment.

OTHER INFORMATION

Independent Audit

For over 50 years the policy of the County has been to require an annual audit of the financial statements of the County by independent certified public accountants. The County Grand Jury and the Board of Supervisors selected the firm of KPMG Peat Marwick to perform the 1991–92 audit.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Contra Costa County for its 1990–91 Comprehensive Annual Financial Report. This was the tenth consecutive fiscal year the County has received this award.

In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to Certificate of Achievement requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgements

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Auditor–Controller's department. I would like to express my appreciation to all members of the department who assisted and contributed to its preparation. I would also like to thank the members of the Board of Supervisors and the County Administrator for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,

Kenneth J. Corcoran
Auditor–Controller

COUNTY OF CONTRA COSTA

PUBLIC OFFICIALS

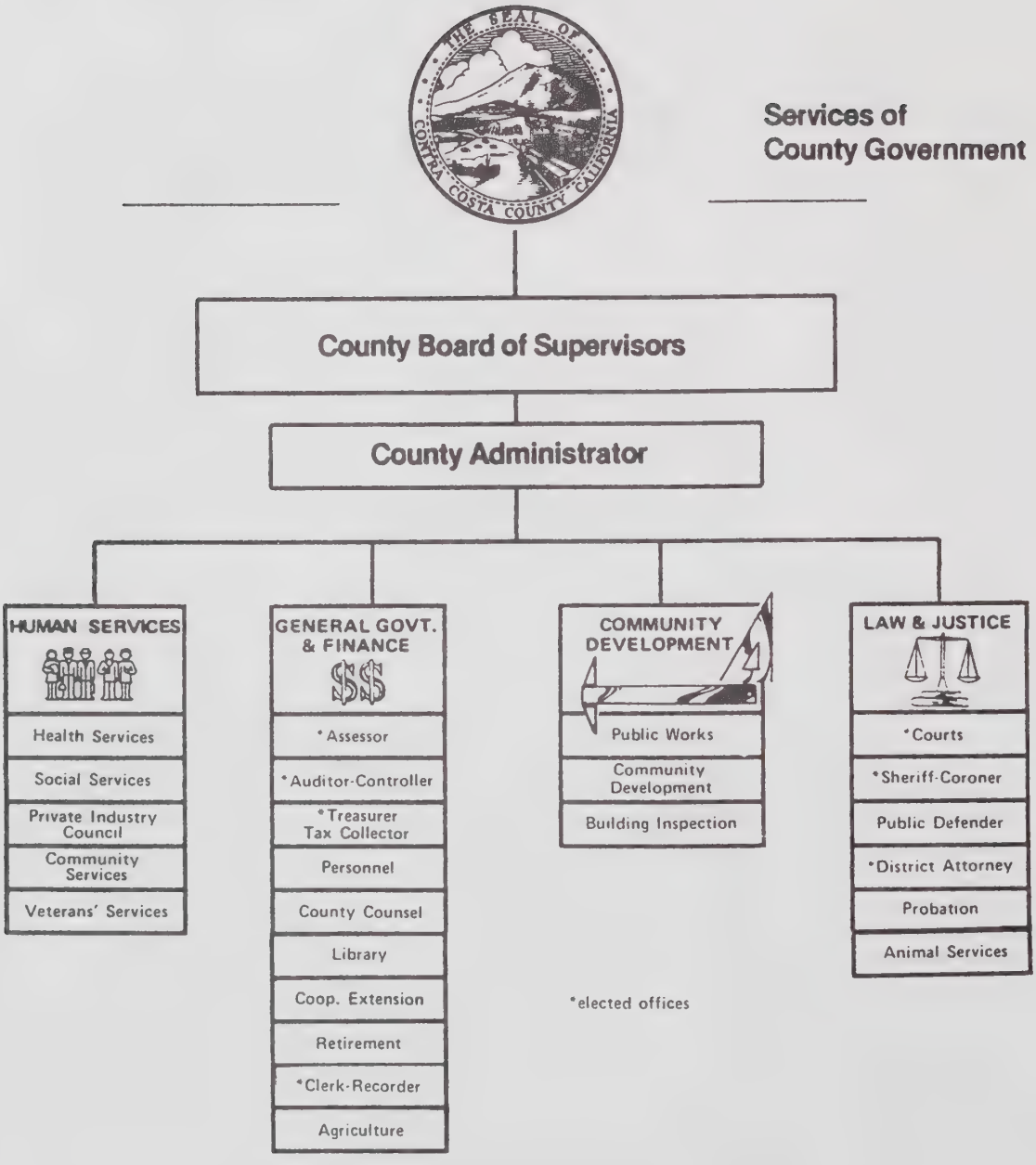
June 30, 1992

ELECTED OFFICIALS

Supervisor, District 1	Tom Powers
Supervisor, District 2	Nancy C. Fahden
Supervisor, District 3	Robert I. Schroder
Supervisor, District 4	Sunne Wright McPeak
Supervisor, District 5	Tom Torlakson
Assessor	John A. Biasotti
Auditor–Controller	Kenneth J. Corcoran
Clerk–Recorder	Stephen L. Weir
District Attorney	Gary T. Yancey
Sheriff–Coroner	Richard K. Rainey
Treasurer–Tax Collector	Alfred P. Lomeli

APPOINTED OFFICIALS

County Administrative Officer	Philip J. Batchelor
County Counsel	Victor J. Westman
County Librarian	Anne M. Gold
County Probation Officer	Gerald S. Buck
Director of Animal Services	Diane Iwasa
Director of Building Inspection	Franklin Lew
Director of Community Development	Harvey E. Bragdon
Director of Community Services	Joan V. Sparks
Director of Cooperative Extension	H. Fisk Phelps
Director of Emergency Services	Gary Brown
Director of General Services	Barton J. Gilbert
Director of Health Services	Mark R. Finucane
Director of Personnel	Harry D. Cisterman
Director of Public Works	J. Michael Walford
Director of Social Service	Perfecto Villarreal
Director of Weights and Measures–Agricultural Commissioner	John H. DeFremery
Municipal Courts Administrator	Kiri S. Torre
Public Defender	Charles H. James
Superior Court Administrator–Jury Commissioner	Len LeTellier
Veteran's Service Officer	Gary D. Villalba


Services of
County Government
County Board of Supervisors
County Administrator
HUMAN SERVICES
Health Services
Social Services
Private Industry Council
Community Services
Veterans' Services
GENERAL GOVT. & FINANCE
*Assessor
*Auditor-Controller
*Treasurer Tax Collector
Personnel
County Counsel
Library
Coop. Extension
Retirement
*Clerk-Recorder
Agriculture
COMMUNITY DEVELOPMENT
Public Works
Community Development
Building Inspection
LAW & JUSTICE
*Courts
*Sheriff-Coroner
Public Defender
*District Attorney
Probation
Animal Services
*elected offices

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Contra Costa County, California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1991

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

President

Executive Director

FINANCIAL SECTION

KPMG Peat Marwick

Independent Auditors' Report

The Honorable Grand Jury and
the Board of Supervisors
County of Contra Costa, California

We have audited the accompanying general purpose financial statements of the County of Contra Costa as of and for the year ended June 30, 1992, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of Contra Costa, as of June 30, 1992, and the results of its operations and the cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund, and individual account group financial statements and schedules listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County of Contra Costa. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

KPMG Peat Marwick

November 13, 1992

Walnut Creek, California

COUNTY OF CONTRA COSTA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 1992

(In Thousands)

	Governmental Fund Types			
Assets & Other Debits	General	Special Revenue	Debt Service	Capital Projects
Cash and investments	$ 240,737	48,334	9,795	27,770
Accounts receivable and accrued revenue	41,120	5,548	3	369
Due from other funds	56,535	13,060		663
Inventories	1,255			
Prepaid items and other assets	5,060	554		9,241
Advances to other funds	2,539	6,753		
Taxes receivable				
Land held for sale				2,413
Fixed assets, net				
Amount available in debt service funds				
Amount to be provided for retirement of long-term obligations				
Total assets & other debits	$ 347,246	74,249	9,798	40,456
Liabilities, Equity & Other Credits				
Liabilities:				
Warrants outstanding				
Short term notes	75,000			
Accounts payable and accrued liabilities	24,444	6,336	141	9,498
Employee benefits payable				
Due to other funds	42,412	13,410		149
Welfare program advances	9,084			
Obligations under reverse repurchase agreements	151,875			
Capital lease obligations				
Unapportioned taxes				
Due to other agencies and districts				
Bonds payable				
Certificates of participation, net				
Advances from other funds		400		752
Deferred revenue and credits	3,093	2,329		
Deferred compensation				
Notes payable				
Total liabilities	305,908	22,475	141	10,399
Equity & Other Credits:				
Contributed capital				
Investment in general fixed assets				
Retained earnings				
Fund balances:				
Reserved	16,341	16,131	9,657	15,790
Unreserved:				
Designated	3,843	5,564		12,219
Undesignated	21,154	30,079		2,048
Total equity & other credits	41,338	51,774	9,657	30,057
Total liabilities, equity & other credits	$ 347,246	74,249	9,798	40,456

See accompanying notes to general purpose financial statements.

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	(Memorandum Only) Totals
132,906	55,594	1,489,469			2,004,605
14,595	982	25,054			87,671
21,813	4,367	70,481			166,919
786					2,041
400		53			15,308
		60			9,352
		71,799			71,799
					2,413
29,772		128	403,890		433,790
				9,657	9,657
				177,822	177,822
200,272	60,943	1,657,044	403,890	187,479	2,981,377
		78,292			78,292
					75,000
12,829	52,653	41,510			147,411
3,008		31		17,454	20,493
23,204	1,928	85,587			166,690
					9,084
					151,875
1,766				36,525	38,291
		61,117			61,117
		520,767			520,767
				34,720	34,720
122,459				89,825	212,284
895				7,305	9,352
9,883					15,305
		47,452			47,452
1,381				1,650	3,031
175,425	54,581	834,756		187,479	1,591,164
21,012					21,012
			403,890		403,890
3,835	6,362				10,197
		822,288			880,207
					21,626
					53,281
24,847	6,362	822,288	403,890		1,390,213
200,272	60,943	1,657,044	403,890	187,479	2,981,377

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COUNTY OF CONTRA COSTA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – ALL GOVERNMENTAL FUND TYPES

YEAR ENDED JUNE 30, 1992
(In Thousands)

	General	Special Revenue	Debt Service	Capital Projects	(Memorandum Only) Totals
Revenues:					
Taxes	$ 158,664	69,392	689	3,299	232,044
Licenses, permits and franchises	4,150	4,896		418	9,464
Fines, forfeitures and penalties	3,437	3,742			7,179
Use of money and property	13,899	1,544	7,116	2,033	24,592
Aid from other governmental agencies	331,602	27,422	14	1,201	360,239
Charges for current services	81,528	13,910		220	95,658
Other revenue	17,275	7,609			24,884
Total revenues	610,555	128,515	7,819	7,171	754,060
Expenditures:					
Current:					
General government	67,563	3,999			71,562
Public protection	157,650	71,753			229,403
Health and sanitation	97,764	8,721			106,485
Public assistance	242,186	88			242,274
Education	127	11,789			11,916
Public ways and facilities	18,831	31,442			50,273
Recreation and culture		320			320
Debt Service:					
Principal			3,920		3,920
Interest	3,991		4,583		8,574
Capital outlay	1,083		2,170	4,812	8,065
Total expenditures	589,195	128,112	10,673	4,812	732,792
Excess (deficiency) of revenues over (under) expenditures	21,360	403	(2,854)	2,359	21,268
Other financing sources (uses):					
Operating transfers in		39	674	3,415	4,128
Operating transfers out	(31,665)				(31,665)
Proceeds from issuance of debt	895		38,716	29,642	69,253
Retirement of debt			(28,946)	(7,275)	(36,221)
Capital lease financing	1,083				1,083
Total other financing sources (uses)	(29,687)	39	10,444	25,782	6,578
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(8,327)	442	7,590	28,141	27,846
Fund balances at beginning of year	51,625	48,931	3,890	1,916	106,362
Residual equity transfer in		7,073			7,073
Residual equity transfer out	(1,960)	(5,612)	(1,823)		(9,395)
Adjustment to fund balance		940			940
Fund balances at end of year	$ 41,338	51,774	9,657	30,057	132,826

See accompanying notes to general purpose financial statements.

COUNTY OF CONTRA COSTA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - ALL GOVERNMENTAL FUND TYPES

YEAR ENDED JUNE 30, 1992
(In Thousands)

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	$ 161,619	158,664	(2,955)
Licenses, permits and franchises	3,774	4,150	376
Fines, forfeitures and penalties	4,910	3,437	(1,473)
Use of money and property	15,603	13,899	(1,704)
Aid from other governmental agencies	335,085	331,602	(3,483)
Charges for current services	86,334	81,528	(4,806)
Other revenue	17,695	17,275	(420)
Total revenues	625,020	610,555	(14,465)
Expenditures:			
Current:			
General government	85,300	67,563	17,737
Public protection	162,995	157,650	5,345
Health and sanitation	98,937	97,764	1,173
Public assistance	243,993	242,186	1,807
Education	129	127	2
Public ways and facilities	22,347	18,831	3,516
Recreation and culture	1		1
Debt Service:			
Principal			
Interest	4,173	3,991	182
Capital outlay		1,083	(1,083)
Total expenditures	617,875	589,195	28,680
Excess (deficiency) of revenues over (under) expenditures	7,145	21,360	14,215
Other financing sources (uses):			
Operating transfers in			
Operating transfers out	(27,537)	(31,665)	(4,128)
Proceeds from issuance of debt		895	895
Retirement of debt			
Capital lease financing		1,083	1,083
Total other financing sources (uses)	(27,537)	(29,687)	(2,150)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(20,392)	(8,327)	12,065
Fund balances at beginning of year	51,625	51,625	
Residual equity transfer in			
Residual equity transfer out		(1,960)	(1,960)
Adjustment to fund balance			
Fund balances at end of year	$ 31,233	41,338	12,065

See accompanying notes to general purpose financial statements.

Special Revenue Funds			Debt Service Funds			Capital Projects Funds		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
67,692	69,392	1,700	700	689	(11)	3,081	3,299	218
6,637	4,896	(1,741)				417	418	1
4,162	3,742	(420)						
1,123	1,544	421	105	74	(31)	1,049	2,033	984
29,331	27,422	(1,909)		14	14	1,536	1,201	(335)
9,509	13,910	4,401				220	220	
1,859	7,609	5,750				3,130		(3,130)
120,313	128,515	8,202	805	777	(28)	9,433	7,171	(2,262)
4,561	3,999	562						
94,816	71,753	23,063						
9,177	8,721	456						
96	88	8						
12,535	11,789	746						
40,013	31,442	8,571						
1,425	320	1,105						
			1,048	300	748			
			505	502	3			
						10,205	4,812	5,393
162,623	128,112	34,511	1,553	802	751	10,205	4,812	5,393
(42,310)	403	42,713	(748)	(25)	723	(772)	2,359	3,131
	39	39				3,415	3,415	
							29,642	29,642
							(7,275)	(7,275)
	39	39				3,415	25,782	22,367
(42,310)	442	42,752	(748)	(25)	723	2,643	28,141	25,498
48,931	48,931		1,878	1,878		1,916	1,916	
	7,073	7,073						
	(5,612)	(5,612)		(1,823)	(1,823)			
	940	940						
6,621	51,774	45,153	1,130	30	(1,100)	4,559	30,057	25,498

COUNTY OF CONTRA COSTA

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCES – ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS

YEAR ENDED JUNE 30, 1992

(In Thousands)

	Proprietary Fund Types		Fiduciary Fund Type	(Memorandum Only) Totals
	Enterprise	Internal Service	Pension Trust	
Operating revenues:				
Charges for current services	$ 130,046	34,408		164,454
Earnings on investments			50,912	50,912
Net gain on investments			19,351	19,351
Contributions			55,947	55,947
Total operating revenues	130,046	34,408	126,210	290,664
Operating expenses:				
Salaries and employee benefits	73,658	94	695	74,447
Services and supplies	68,573	6,458	451	75,482
Other Charges	15,599			15,599
Benefit and claim payments		28,872	48,393	77,265
Depreciation	2,277			2,277
Total operating expenses	160,107	35,424	49,539	245,070
Operating income (loss) before operating transfers	(30,061)	(1,016)	76,671	45,594
Nonoperating revenue (expenses):				
Interest income	1,244	2,560		3,804
Operating transfers in	29,023			29,023
Operating transfers out	(1,486)			(1,486)
Net operating transfers	27,537			27,537
Net income (loss)	(1,280)	1,544	76,671	76,935
Add depreciation on contributed capital	364			364
Increase (decrease) to retained earnings	(916)	1,544	76,671	77,299
Retained earnings/fund balances at beginning of year as previously reported	4,746	4,838	745,492	755,076
Adjustment to fund balance	5	(20)	125	110
Retained earnings/fund balance as restated	4,751	4,818	745,617	755,186
Retained earnings/fund balances at end of year	$ 3,835	6,362	822,288	832,485

See accompanying notes to general purpose financial statements.

COUNTY OF CONTRA COSTA

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
YEAR ENDED JUNE 30, 1992

(In Thousands)

	Proprietary Fund Types		(Memorandum only)
	Enterprise	Internal Service	Totals
Operating income (loss)	$ (30,061)	(1,016)	(31,077)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	2,277		2,277
Change in assets and liabilities:			
Decrease (increase) in accounts receivable and accrued revenue	(2,676)	(469)	(3,145)
Decrease (increase) in amounts due from other funds	(13,026)	(3,074)	(16,100)
Decrease (increase) in inventories	(48)		(48)
Decrease (increase) in prepaid items and other assets	(287)		(287)
Increase (decrease) in accounts payable and accrued liabilities	2,213	6,215	8,428
Increase (decrease) in employee benefits payable	213		213
Increase (decrease) in amounts due to other funds	15,209	785	15,994
Increase (decrease) in deferred revenue and credits	2,219		2,219
Net cash provided by (used for) operating activities	(23,967)	2,441	(21,526)
Cash flows from noncapital financing activities:			
Operating transfers in	29,023		29,023
Operating transfers out	(1,486)		(1,486)
Net cash provided by (used for) noncapital financing activities	27,537		27,537
Cash flows from capital and related financing activities:			
Proceeds from (payments on) state loans	288		288
Payments on lease purchase obligations	(205)		(205)
Proceeds from certificates of participation	122,434		122,434
Transfer of fixed assets to (from) other funds	(9)		(9)
Capital contributions and (transfers)	1,783		1,783
Acquisitions of fixed assets	(6,959)		(6,959)
Net cash provided by (used for) capital and related financing activities	117,332		117,332
Cash flows from investing activities:			
Interest income	1,244	2,560	3,804
Net increase (decrease) in cash and cash equivalents	122,146	5,001	127,147
Cash and cash equivalents – July 1, 1991	10,760	50,613	61,373
Prior period income adjustment		(20)	(20)
Cash and cash equivalents – June 30, 1992	$ 132,906	55,594	188,500
Noncash investing, capital and financing activities:			
Fixed assets acquired through lease purchase	$ 854		854
Capitalized interest	$ 957		957

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Contra Costa (the "County") conform to generally accepted accounting principles as applicable to governmental entities. The following is a summary of the more significant policies:

A. Definition of Reporting Entity

The County of Contra Costa is a political subdivision created by the State of California. As such, it can exercise the powers specified by the Constitution and statutes of the State. The County is governed by a five member elected Board of Supervisors.

The County reporting entity includes all significant organizations, departments and agencies over which the Board of Supervisors exercises oversight and budgeting responsibilities. Oversight responsibility is determined on the basis of appointment or selection of the governing board, designation of management, ability to significantly influence operations, accountability for fiscal matters and the scope of public service. Included in the County reporting entity are the following: the County's General Fund, Public Facilities Corporation, Redevelopment Agency, Special Districts under the Board of Supervisors, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, Internal Service Funds, Long-Term Obligations Account Group, General Fixed Assets Account Group, and the enterprise operations of the Hospital, Health Maintenance Organization, Major Risk Medical, Airport and Employee Fitness Center. As discussed in Note 18, the financial position and results of operations of the Contra Costa County Employees' Retirement Association are reported on a calendar year basis.

The reporting entity excludes certain separate legal entities which may have "Contra Costa" in their title, or which are required to keep their funds in the County Treasury or receive their tax apportionment from the County. Examples are school districts, community college districts, cities, redevelopment agencies established by local city governments, the Bay Area Rapid Transit District, the Metropolitan Transit Authority, and a variety of special purpose districts for cemeteries, mosquito abatement, recreation and parks, etc. These entities are autonomous organizations with their own governmental powers and constituencies for which the Board of Supervisors has no oversight responsibility. Accordingly, they are not included in the accompanying general purpose financial statements, except for the assets held by the County (principally cash and investments held by the County Treasurer) as discussed under "Fiduciary Funds".

B. Fund Accounting

The County uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self–balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types".

Governmental funds are used to account for all or most of the County's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital project funds), and the servicing of general long–term obligations (debt service funds). The General Fund is used to account for all activities of the County not accounted for in one of the other funds. Effective October 1, 1991, reporting of activities related to growth management including Building Inspection, Public Works engineering services and most Community Development functions was reclassified from the General Fund to a new Land Development Fund included in the special revenue funds. The reason for this change is to allow for a more accurate tracking of costs and revenues for these fee based activities.

Proprietary funds are used to account for activities similar to those in the private sector, where the measurement focus is upon determination of net income and capital maintenance. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the County (internal service funds).

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include pension trust and agency funds. The pension trust fund is accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a spending or funds flow measurement focus. Only current assets and current liabilities generally are included on the balance sheet. Fixed assets are recorded in the General Fixed Assets account group. Liabilities, which are estimated to be payable within the next year, are considered current liabilities and are recorded in the governmental fund types; remaining amounts are shown in the General Long–Term Obligations account group. Operating statements of the governmental funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds and the pension trust fund are accounted for using a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund–type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers property taxes as available if they are collected within 60 days after year end. A one–year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures, other than interest on long–term debt, are recorded when the related fund liability is incurred. Principal and interest on general long–term obligations are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Revenues susceptible to accrual are property taxes, franchise fees, aid from other governmental agencies, interest revenue and charges for services. Sales taxes collected and held by the State at year–end on behalf of the County are also recognized as revenue. Fines, fees and permits are not susceptible to accrual as they generally are not measurable until received in cash.

The accrual basis of accounting is utilized by proprietary fund types and the pension trust fund. Under this method, revenues are recorded when earned and expenses are recorded when liabilities are incurred.

The County reports deferred revenue on its combined balance sheet. Deferred revenues arise when a

potential revenue transaction does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the County before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for the deferred revenue is removed from the combined balance sheet and revenue is recognized.

D. Budgets and Budgetary Accounting

In accordance with the provisions of Sections 29000 through 29143 of the Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a budget on or before October 2 for each fiscal year. Budgets are adopted for the general, special revenue, debt service and capital project funds are on the modified accrual basis.

Except for debt service funds, the results of operations as presented in the budget–to–actual comparison statements are on the generally accepted accounting principles (GAAP) basis. For debt service funds the difference between the Budget Basis and GAAP Basis is as follows (in thousands):

Deficiency of revenues and other financing sources under expenditures and other financing uses (budget basis)	$ (25)
Adjustment:	
Budgets not adopted for the Public Facilities Corporation	7,615
Excess of revenues and other financing sources over expenditures and other financing uses (GAAP basis)	$ 7,590

Expenditures are controlled at the object level within departments for all adopted budgets. Any amendments of appropriations for a department, or transfers of appropriations between departments are approved by the Board of Supervisors, as are supplemental appropriations normally financed by unanticipated revenues received during the year. Approximately $90,714,000 in supplemental appropriations were added to the budgets for all governmental fund types during the fiscal year, of which, $65,778,000 was for the General Fund. The Board has delegated authority to the County Administrator to approve transfers of appropriations between object level classifications within a department. Budgeted

amounts are reported as amended. Individual amendments were not material in relation to the original appropriations. All appropriations lapse at year end.

E. Cash Flows

For the purposes of the statement of cash flows, the County considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

F. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the general, special revenue, debt service and capital project funds. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

G. Inventories

Inventories are valued at cost on a first–in, first–out basis. The cost is recorded as an expenditure at the time individual items are withdrawn from inventory (consumption method).

H. Fixed Assets

Fixed assets are valued at historical cost. Contributed fixed assets are recorded at fair market value at the time received. Certain assets, for which actual costs are not available, have been valued on the basis of a professional valuation which determined their approximate historical cost.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group rather than in the governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings such as roads, bridges, streets and sidewalks, curbs and gutters, drainage systems, and lighting systems are not capitalized as these assets are immovable and of value only to the County. No depreciation has been provided on general fixed assets.

Depreciation has been provided on all proprietary fund assets using the straight–line method over the

following estimated useful lives: buildings, 25–40 years; improvements, 10–20 years; and equipment, 3–20 years. Depreciation recognized on assets acquired or constructed through resources externally restricted for capital acquisitions are closed to the appropriate contributed capital account and reported on the operating statement as an adjustment to retained earnings.

I. Vacation and Sick Leave

Under terms of union contracts, County employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated vacation days. Employees are not reimbursed for accumulated sick leave except management employees who are eligible for a payoff of unused sick leave accruals at resignation. Management employees must have a balance of at least 70% of their sick leave accruals and have been employed at three years or more to be eligible for this benefit. The maximum amount payable under this Sick Leave Incentive Plan is 50% of accrued sick leave. Accrued vacation at June 30, 1992 equals $20,462,000 including $17,454,000 attributable to the general and special revenue funds. The latter amount is not expected to be fully liquidated in the following year with expendable or available financial resources. Accordingly, this liability is reflected in the General Long–Term Obligations account group. In proprietary funds, accumulated vacation is recorded as an expense and liability as the benefits accrue to employees.

J. Total Columns on Combined Statements

Total columns on the accompanying combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation since interfund eliminations have not been made.

2. CASH AND INVESTMENTS

The cash balances of substantially all funds except the pension trust fund are pooled and invested by the County Treasurer for the purpose of maximizing investment earnings. As permitted by the Government Code, depositing entities may direct the County Treasurer to make specific investments separate from the pool. The Retirement Board directs the investment activity of the pension trust fund. Income from pooled investments is allocated to the funds based on average daily balances.

Cash and investments at June 30, 1992 (December 31, 1991 for the pension trust fund) are as follows (in thousands):

	County	Pension Trust Fund	Total
Deposits	$ 278,415	38,605	317,020
Investments	889,517	798,068	1,687,585
Total	$ 1,167,932	836,673	2,004,605

A. Deposits

The carrying amount of deposits includes a bank balance of $53,375,000. The Government Code requires California banks and savings and loan associations to secure the County's bank balance not covered by federal deposit insurance. The County does not rely on FDIC insurance, and banks fully collateralize all balances by pledging mortgages or government securities as collateral. The market value of mortgages must equal at least 150%, and the market value of government securities must equal at least 110% of the value of the balance. Such collateral must be held in the pledging bank's trust department or in a separate depository in an account for the County.

The remaining deposits of $263,645,000 include uninsured and/or uncollateralized deposits being held by trustees for the benefit of the County and/or the pension trust fund.

B. Investments

Statutes authorize the County to invest in obligations of the United States Treasury, federal agencies, municipalities, commercial paper rated A–1 by Standard & Poor's Corporation or P–1 by Moody's

NOTES TO FINANCIAL STATEMENTS

Commercial Paper Record, bankers' acceptances, repurchase agreements and reverse repurchase agreements.

Pension trust fund investments are authorized by the County Employees' Retirement Law of 1937. Statutes authorize a "prudent expert" guideline as to the form and types of investments which may be purchased.

The County's investments and those of the pension trust fund are categorized separately below to give an indication of the level of credit risk assumed by each investment portfolio for their respective year ends. Category 1 includes investments that are insured or registered or the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments where the securities are held by the counterparty's trust department or agent in the County's name or in agent's nominee name with subsidiary records listing the County as the legal owner. Category 3 includes uninsured and unregistered investments in which securities are held by the counterparty or by its trust department or agent but not in the County's name.

Investments (recorded at cost) and related market values as of June 30, 1992 (December 31, 1991 for the Pension Trust Fund) are shown on the following page (in thousands):

NOTES TO FINANCIAL STATEMENTS

	Category 1	Category 2	Category 3	Carrying Amount	Market Value
County and Agencies					
Certificates of Deposit	$ 43,538			43,538	43,538
Negotiable C.D.s	171,620			171,620	171,788
U.S. Government Securities	138,841			138,841	137,001
Commercial Paper	18,375			18,375	18,377
Medium Term Notes	122,274			122,274	122,270
Banker's Acceptance	10,935			10,935	10,937
Repurchase Agreements			88,826	88,826	88,820
Total	$ 505,583		88,826	594,409	592,731
State Treasurer's Investment Pool				143,233	143,233
Investments Held by Broker–Dealer under Reverse Repurchase Agreements				151,875	155,000
Total Investments				$ 889,517	890,964
Pension Trust Fund					
Common & Preferred Stocks	$ 289,419			289,419	420,737
Corporate Bonds	409,569			409,569	433,751
Negotiable C.D.	24,471			24,471	24,471
Total	$ 723,459			723,459	878,959
Real Estate				74,388	67,145
Mortgages				221	221
Total Investments				$ 798,068	946,325

The investments of the Pension Trust, except real estate, are recorded at cost. The Pension Trust has the ability and intent to hold real estate investments long term and recognizes a loss from these investments only if the loss is deemed other than temporary or if the property is being offered for sale at a price less than book value. It is the policy of the Pension Trust to have biannual appraisals performed on real estate holdings.

3. PROPERTY TAX

The County is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property situated in the County. The levy is based on the assessed values as of the preceding March 1, which is also the lien date. State code requires tax rates are to be set no later than the first workday in September unless the Board of Supervisors elect to extend the deadline to October 3rd. Property taxes on the secured roll are due in two installments: November 1 and February 1 and become delinquent after December 10 and April 10, respectively. Supplemental property taxes are levied based on changes in assessed values between the date of real property sales and construction and the next normal assessment date. The additional supplemental property taxes are prorated from the first day of the month following the date of such occurrence. Property taxes on the unsecured roll are due on the lien date (March 1), and become delinquent if unpaid by August 31.

Property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The County apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the State Revenue and Taxation Code. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll, approximately October 1 of each year.

Under the alternate apportionment method, specified amounts of penalties, interest collected on delinquent secured taxes, and funds from sales of tax-deeded properties are held in trust in the secured tax losses reserve fund. This reserve is used to fund the apportionment of secured taxes. In accordance with the modified accrual basis of accounting, property taxes which have been collected in advance of the levy year are recorded as deferred revenues.

4. FIXED ASSETS

Following is a summary of changes in general fixed assets for the year ended June 30, 1992 (in thousands):

	Balance July 1, 1991	Additions	Deletions	Balance June 30, 1992
Land	$ 21,745	9,593	279	31,059
Buildings & improvements	179,061	7,871		186,932
Buildings & improvements–lease purchase	112,905	507	592	112,820
Equipment	59,809	7,647	5,316	62,140
Equipment–lease purchase	11,670	995	1,726	10,939
Total	$ 385,190	26,613	7,913	403,890

Proprietary fund type fixed assets at June 30, 1992 were as follows (in thousands):

	Airport	Employee Fitness Center	County Hospital	Health Maintenance Organization	Total Enterprise Funds
Land	$ 7,383		426		7,809
Buildings & improvements	11,131	27	13,361	73	24,592
Construction in progress			2,689		2,689
Equipment	595		8,994	489	10,078
Equipment–lease purchase		81	3,548	73	3,702
Total	19,109	108	29,018	635	48,870
Less accumulated depreciation	4,484	20	14,095	499	19,098
Net fixed assets	$ 14,625	88	14,923	136	29,772

5. SHORT TERM NOTES

On June 30, 1992, the County had tax and revenue anticipation notes outstanding in the amount of $75,000,000. The notes incurred interest at 4.75% per annum. These notes, issued July 1, 1991 were redeemed on July 30, 1992 from taxes and other revenues transferred to a fiscal agent during the fiscal year. Total interest incurred on these notes during 1991–92 was $3,563,000, with an additional $297,000 incurred in July, 1992.

6. LEASE COMMITMENTS

A. Operating Leases

Total rental expense for the year ended June 30, 1992 for all operating leases and month–to–month lease arrangements amounted to $5,571,000 for the general fund, $730,000 for the special revenue funds, and $1,065,000 for the enterprise funds.

At June 30, 1992, the future minimum rental payments required under noncancelable operating leases for buildings and equipment, other than month–to–month lease arrangements, are as follows (in thousands):

Fiscal year ending June 30,	General Fund	Special Revenue Funds	Enterprise Funds
1993	$ 3,323	14	585
1994	2,764	3	536
1995	1,980	3	338
1996	1,158	3	225
1997	738	4	77
Thereafter	3,484	11	226
Total	$ 13,447	38	1,987

B. Capital Leases

The County has capital lease purchase agreements with a non-profit public facilities corporation, with the Employees' Retirement Association, and with third parties. The assets acquired under these lease agreements are included in the County's general fixed assets. The obligations related to these lease purchase agreements are included in the County's general long-term obligations, and are summarized in Note 7.

7. LONG-TERM OBLIGATIONS

Following is a summary of changes in long-term obligations for the year ended June 30, 1992 (in thousands):

	Balance July 1, 1991	Additions	Retirements	Balance June 30, 1992
General				
Employee benefits payable	$ 16,737	735	18	17,454
Capital lease obligations	64,376	1,115	28,966	36,525
Bonds payable	7,265	29,315	1,860	34,720
Public facilities corporation obligations	56,145	37,300	3,620	89,825
Advances from other funds	4,731	5,108	2,534	7,305
Notes payable	7,900	1,250	7,500	1,650
Total	$ 157,154	74,823	44,498	187,479
Enterprise				
Employee benefits payable	$ 2,795	213		3,008
Capital lease obligations	2,866	854	1,954	1,766
Certificates of Participation		122,459		122,459
Advances from other funds		895		895
Notes payable	1,093	346	58	1,381
Total	$ 6,754	124,767	2,012	129,509

NOTES TO FINANCIAL STATEMENTS

Following is a schedule of debt payment requirements to maturity for long–term obligations, excluding advances from other funds and employee benefits payable, outstanding at June 30, 1992 (in thousands):

Fiscal year ending June 30,	Capital Lease Obligations	Bonds And Notes Payable	Public Facilities Corporation Obligations	Enterprise C.O.P, Note & Lease Obligations	Total
1993	$ 4,842	2,436	9,250	8,783	25,311
1994	4,559	2,756	10,169	8,450	25,934
1995	4,281	2,757	9,870	8,269	25,177
1996	3,954	3,121	10,792	8,143	26,010
1997	3,536	4,316	10,709	8,034	26,595
1998–2002	15,175	15,058	44,477	50,724	125,434
2003–2007	9,856	13,733	35,008	53,181	111,778
Thereafter	26,401	38,611	25,292	146,548	236,852
Total	$ 72,604	82,788	155,567	291,902	602,861
Less amount representing interest	36,079	46,418	65,742	165,401	313,640
Liability at June 30, 1992	$ 36,525	36,370	89,825	126,501	289,221

Advances from other funds included in the general long–term obligations account group represent obligations of the Contra Costa County Redevelopment Agency, which are expected to be repaid from tax increment financing in future years, and are not to be repaid in the fiscal year ending June 30, 1993. Interest is accrued at the lesser of prevailing rates which vary with the prime interest rate or 12% per annum.

NOTES TO FINANCIAL STATEMENTS

Individual issues of bonds, notes and certificates of participation payable at June 30, 1992 are as follows (in thousands):

Issue	Original Issue	Annual Installments	Final Payment	Interest Rates	Outstanding at June 30, 1992
Public Facilities Corporation(1)					
2425 Bisso Lane	$ 1,810	$ 100–155	1993	7.0–8.5%	$ 155
1988 Consolidated Capital Projects	61,690	2,645–2,730	2008	5.6–7.8	52,370
1992 Consolidated Capital Projects	37,300	1,035–2,220	2019	5.5–9.5	37,300
Hospital Replacement Project	125,584	2,885–9,995	2023	5.7–7.05	125,584
					215,409
Special Revenue General Obligation Bonds(2)					
Sanitation	1,475	40–120	1998	6.00	630
Recreation and Park	6,750	135–540	2004	7.3–8.0	4,710
Storm Drainage	200	5	2005	4.25	65
					5,405
Redevelopment Agency Notes and Bonds Payable(3)					
Tax Allocation Bonds	29,315	295–15,500	2023	5.25–7.02	29,315
Property Note 1	400		1993	12.0	400
Property Note 2	1,200		1997	9.0	1,200
					30,915
Special Revenue Notes Payable (4)					
Flood Control	50	50	1993	4.11–6.29	50

NOTES:

(1) Debt service payments are made from lease payments by the County general and special revenue funds to the Public Facilities Corporation.

(2) Debt service payments are made from restricted property taxes and other revenues recorded in the debt service funds.

(3) Debt service payments are made from tax increment financing.

(4) Debt service payments are made from drainage fees.

There are a number of limitations and restrictions contained in the various bond indentures. County management believes that the County is in compliance with all significant limitations and restrictions.

A. Issuance of New Debt and Advance Refundings

In May 1992, the County's Public Facilities Corporation issued Certificates of Participation of $125,584,000, with interest rates ranging from 5.7 to 7.05%, to finance the construction of new facilities for Merrithew Hospital. The debt has been accounted for in the Enterprise Fund where repayment of the debt is expected to be made.

In June 1992, the County's Public Facilities Corporation issued 1992 Refunding Certificates of Participation of $37,300,000 with interest rates ranging from 5.5 to 9.5%. A portion of the proceeds were used to advance refund $26.1 million of County of Contra Costa 1988 and 1989 Certificates of Participation while the remaining proceeds were used for capital improvements. Approximately $28.9 million was placed in an irrevocable trust to purchase investments in U.S government securities which will be used to provide for all debt service payments on the refunded debt as it matures. As a result, the refunded Certificates of Participation are considered defeased and the liability has been removed from the General Long–Term Obligations account group. The advance refunding reduced total debt service payments over the next 27 years by $200,000 and resulted in an economic gain (difference between the present value of debt service payments of refunded and refunding issues) to the County of approximately $2.2 million.

NOTES TO FINANCIAL STATEMENTS

In May 1992, the County issued 1992 Tax Allocation Revenue Bonds, Series A of $29,315,000 with an average interest rate of 7.02%, to provide for projects of the Redevelopment Agency including an advance refunding of a $7.5 million note payable. Related to the advance refunding, approximately $7.6 million was placed irrevocably in trust to provide for debt service payments on the refunded note. As a result, the refunded note is considered defeased and the liability has been removed from the General Long-Term Obligations account group. Due to the nature of the refunding, the economic gain/loss is not determinable.

At June 30, 1992, the amount of outstanding obligations considered defeased, including obligations defeased in prior years is $100,580,000.

NOTES TO FINANCIAL STATEMENTS

8. INTERFUND BALANCES

Account balances at June 30, 1992 are as follows (in thousands):

	Due From Other Funds	Due To Other Funds	Advances From Other Funds	Advances To Other Funds
General Fund	$ 56,535	42,412		2,539
Special Revenue Funds:				
Road	1,169	2,846		
Library	389	192		
Fire Protection	2,596	556		
Health and Sanitation	96	464		
Service Areas	1,305	1,467		1,257
Flood Control	3,496	4,213		5,008
Law Enforcement	293	187		
Courts & Criminal Justice	430	554	400	
Recorder/Clerk Modernization	4	20		
Other Special Revenue	43	48		488
Land Development	3,239	2,863		
Capital Projects Funds:				
Redevelopment Agency	263	145	752	
West County Jail	400	4		
Enterprise Funds:				
Airport	2	60		
Employee Fitness Center	2	19		
County Hospital	15,204	18,986	895	
HMO	6,605	4,139		
Internal Service Funds:				
Self Insurance	4,367	1,928		
Trust and Agency Funds:				
Tax Distribution	14,353	16,986		
Schools & Special Districts	43,070	41,858		
Other Agency	10,922	26,743		60
Pension Trust	2,136			
Long-Term Obligations			7,305	
Subtotal	166,919	166,690	9,352	9,352
Adjustment for Pension Trust reported as of December 31, 1991	2,382	2,611		
Total	$ 169,301	169,301	9,352	9,352

9. RESERVES AND DESIGNATIONS OF FUND BALANCE

Following is a summary of reserved and designated fund balances at June 30, 1992 (in thousands):

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Pension Trust Fund*	Total
Reserved for:						
Encumbrances	$ 7,867	6,088		999		14,954
Inventories	1,255					1,255
Debt service			9,657	12,212		21,869
Prepaid items and other assets **	4,680	554		166		5,400
Advances to other funds	2,539	6,753				9,292
Land held for sale				2,413		2,413
Employee retirement benefits					822,288	822,288
General reserve		2,736				2,736
Total	$ 16,341	16,131	9,657	15,790	822,288	880,207
Designated for:						
Authorized expenditures	$ 780					780
Equipment replacement	2,568	2,314				4,882
Trial court funding	495					495
Augmentation carryforward		3,250				3,250
Redevelopment projects				12,219		12,219
Total	$ 3,843	5,564		12,219		21,626

* Pension Trust Fund reported as of December 31, 1991.

** Reserves are less than total prepaid items and other assets because 1) the General Fund advanced $380,000 of Federal program monies to subgrantees who will be expending the funds within the first quarter of fiscal year 1993; and 2) the West County Jail Fund (a capital project fund) has $9,600,000 on deposit with the State Treasurer for payment of a land condemnation suit which has been settled, but the money has not been released to the seller. The full amount of the settlement has been expensed.

10. ADJUSTMENTS TO FUND BALANCES

Special Revenue Funds had prior period adjustments to fund balances in the amount of $940,000. Of this amount, $917,000 represents a change to conform to accounting standards in the reporting of interfund loans in the Flood Control group of funds. The Pension Trust Fund had a $125,000 downward adjustment to the prior year. The $5,000 prior year adjustment in the Airport Fund was related to a correction of fixed asset balances. The Public Liability internal service fund had a prior period adjustment of $20,000 to reflect the late entry reversing charges to the Road Fund.

11. RESIDUAL EQUITY TRANSFERS

On December 10, 1991, the Board of Supervisors dissolved Sanitation District 15 and a joint powers agency with Oakley Sanitary District, and a new independent Ironhorse Sanitation District was formed. All related fund equity was transferred to this new district. This generated residual equity transfers for $1,823,000 and $500,000, respectively, from the Sanitation Debt Service and Health and Sanitation special revenue groups of funds. The General Fund transferred vehicle replacement reserve monies in the amount of $15,000 to the Road Funds where the related assets are booked. The other residual equity transfers were due to establishing new funds for specific reporting requirements: a General Fund transfer to Land Development special revenue fund in the amount of $1,945,000 and a Transit Planning special revenue fund transfer of $5,112,000 to the Navy Mitigation special revenue fund. The Transit Planning fund is reported in Service Areas category. The new Navy Mitigation fund is reported in the Road Fund category.

12. DEFICIT FUND BALANCES

The Employee Fitness Center enterprise fund had an accumulated deficit of approximately $96,000 resulting from operations. This deficit will be funded by increased user charges and/or membership. The Health Maintenance Organization had a deficit of $10,000. This will be funded through cost cutting measures and, if necessary, an adjustment of premiums. The Courts & Criminal Justice special revenue group of funds had a fund balance deficit of $321,000. This was due to reduced Fine and Forfeiture revenues which previously were available for Court related projects. The deficit will be funded by future transfers from the General Fund and other funding sources.

The Employee Dental Insurance Fund had a deficit of $60,000. This will be funded by increased premiums. The Automotive Liability Insurance, Workers' Compensation–County General and the Public Liability Insurance

internal service funds had deficit balances of $1,019,000, $299,000 and $2,896,000, respectively, resulting from estimating claims liabilities to reflect the methodology used by the insurance industry. These funds will receive sufficient funding from investment earnings and from operating funds to cover disbursements during the years when they become payable.

13. CONTRIBUTED CAPITAL CHANGES

The contributed capital of the enterprise funds changed as follows (in thousands):

	Airport	County Hospital	Health Maintenance Organization	Total
Balance as of July 1, 1991	$ 11,917	6,613	1,000	19,530
Federal and state construction grants	1,783			1,783
Depreciation related to grants	(364)			(364)
Transfer of fixed assets to HMO from hospital			9	9
Transfer of fixed assets from General Fund	3	51		54
Balance as of June 30, 1992	$ 13,339	6,664	1,009	21,012

14. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

Financial data for the enterprise funds for the year ended June 30, 1992 are as follows (in thousands):

	Airport	Employee Fitness Center	County Hospital	Health Maintenance Organization	Major Risk Medical Insurance	Total
Operating revenues	$ 918	176	103,335	25,576	41	130,046
Operating expenses (other than depreciation)	1,935	208	119,130	36,545	12	157,830
Depreciation and amortization	515	11	1,724	27		2,277
Operating loss	(1,532)	(43)	(17,519)	(10,996)	29	(30,061)
Nonoperating revenues, net	1,308	9	(73)			1,244
Operating transfers, net			16,661	10,876		27,537
Net income (loss)	$ (224)	(34)	(931)	(120)	29	(1,280)
Fixed assets:						
Additions	1,991	26	6,746	7		8,770
Deletions			2,322			2,322
Net working capital	403	(155)	129,199	1,983	29	131,459
Total assets	15,798	98	176,247	8,100	29	200,272
Capital lease obligations		29	1,713	24		1,766
Advances from other funds			895			895
Total equity (deficit)	$13,647	(96)	10,268	999	29	24,847

The County pays a subsidy to the County Hospital and Health Maintenance Organization enterprise funds to provide resources for operating costs which are in excess of operating revenues. Subsidies for the last three years are as follows (in thousands):

Year Ended June 30,	Total Subsidy
1990	$ 24,448
1991	26,555
1992	27,537

15. DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their annual salary until future years. Monies in the deferred compensation plan are not available to employees until termination, retirement, death, or unforseen emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the County's legal counsel that the County has no liability for losses under the plan but does have the fiduciary duty of due care that would be required of an ordinary prudent investor. County management believes that it is unlikely that the County will use the assets to satisfy the claims of general creditors in the future.

As of June 30, 1992 the assets of the plan, recorded in an agency fund at their fair market value, amounted to $47,452,000.

16. MORTGAGE REVENUE BONDS

Home mortgage revenue bonds have been issued to provide mortgage loans secured by first trust deeds on newly constructed and existing residences. The program provides low interest rate mortgage loans to persons who find it difficult to qualify for conventional mortgages at market rates.

The bonds do not constitute an indebtedness of the County. They are payable solely from payments made on and secured by a pledge of the acquired mortgage loans and certain funds and other monies held for the benefit of the bondholders pursuant to the bond indentures. These bonds are not payable from any revenues or assets of the County, and neither the full faith and credit nor the taxing authority of the County, the State, or any political subdivision thereof is obligated for the payment of the principal or interest on the bonds. Accordingly, no liability has been recorded in the General Long–Term Obligations account group.

The total amount of mortgage revenue bonds outstanding at June 30,1992 was $428,460,000.

17. COMMITMENTS AND CONTINGENCIES

A. Grants

The County participates in a number of Federal and State grant programs subject to financial and compliance audit by the grantors or their representatives. Audits of certain grant programs through June 30, 1992 have not yet been conducted. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The County believes that such disallowances, if any, would not have a material effect on the general purpose financial statements.

B. Self Insurance

The County is self–insured for claims relating to public liability (excluding the airport, which is insured), automobile accidents, medical malpractice, and unemployment. The County is also self–insured for claims related to workers' compensation but minimizes risk by purchasing coverage for liabilities in excess of $500,000 per occurrence. In addition, the County is self–insured for costs of its employees' dental program, its management employees' long–term disability program, and for a medical plan which is offered to employees as an alternative to third party medical coverage. Internal service funds are used to account for the County's self–insurance activities. It is the County's policy to provide in each fiscal year, by charges to affected operating funds, amounts sufficient to cover the estimated charges for self–insured claims. Charges to operating funds are recorded as expenditures of such funds and revenues of the internal service funds. Accrual and payment of claims are recorded in the internal service funds. Claims incurred but not reported have been accrued.

C. Health Insurance

Health care benefits for active and retired employees are jointly financed by the beneficiaries and by the County. Employees have a choice of participation in three medical plans: Kaiser Permanente, a private health maintenance organization (HMO); First Choice Health Plan, a County self–insured plan; and the Contra Costa Health Plan (CCHP), operated by the County Medical Services Department. The County subvents all but a penny of the total premium for members of the CCHP. A dental plan is also offered to all employees. The County's contribution to health and dental plans during 1991–92 for active employees was $23,019,900. The County's liability for health care benefits is limited to its annual contribution.

D. Post-Employment Benefits Other Than Pensions

In addition to providing retirement benefits as described in Note 18 below, retired employees are allowed to continue participation in the medical and dental plans described above. As of June 30, 1992, there were 2,683 retired employees participating in the health plans, and the County contributed $6,986,000 toward payment of the premiums. The cost of retiree health care is recognized when the County makes its contribution and is accounted for in the General Fund.

18. EMPLOYEES' RETIREMENT ASSOCIATION

A. Plan Description and Provisions

The Contra Costa County Employees' Retirement Association is a cost-sharing multiple-employer defined benefit pension plan governed by the County Employees' Retirement Law of 1937, as amended. The plan covers substantially all of the employees of the County, its special districts and fourteen other member agencies. The total membership of 12,117 is divided among general and safety members, and retired members as follows:

Retirees and beneficiaries currently receiving benefits	3,876
Terminated employees entitled to benefits but not yet receiving them	490
Active members with vested benefits	4,848
Active members without vested benefits	2,903
Total membership	12,117

The plan provides for retirement, disability, death, and survivor benefits. Annual cost-of-living adjustments (C.O.L.A.) to retirement allowances can be granted by the Retirement Board as provided by State statutes. Service retirements are based on age, length of service and final average salary. Subject to vested status, employees can withdraw contributions plus interest credited or leave them as a deferred retirement when they terminate or transfer to a reciprocal retirement system. Specific provisions are as follows:

General Membership

This membership is divided into two tiers. Tier II includes all employees who became members after August 1, 1980, and those Tier I members who elected to transfer to Tier II. Tier II members contribute less and receive lower benefits than the Tier I members. All members may elect service retirement at age 50 with 10 years of service or with 30 years of service regardless of age. Disability retirement may be granted as service–connected with no years of employment required, or, for members enrolled prior to August 1, 1980, non–service–connected with five years of service credit required. The definition of disability is stricter for Tier II than for Tier I. The retirement benefit is based on a one year (three for Tier II) final average salary.

Safety Membership

Safety membership covers all members who are in active law enforcement, active fire suppression work or certain other "safety" classifications as designated by the Retirement Board. Members may elect service retirement at age 50 with 10 years of service, or with 20 years of service regardless of age. Disability retirements may be granted as service–connected with no years of employment required or non–service–connected with five years of service credit required. The retirement benefit is based on a one year final average salary.

B. Funding Status and Progress

The amount shown below as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step–rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the funding status of the system on a going–concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among employers. The measure is the ratio of assets available to pay benefits to the actuarial present value of credited projected benefits and is independent of the funding method used to determine contributions to the system.

The pension benefit obligation was computed as part of an actuarial evaluation performed as of December 31, 1991. Significant actuarial assumptions used in the valuation include (a) a rate of return on the investment of present and future assets of 8.25 percent per year, (b) projected salary increases of 5.25 percent per year compounded annually, attributable to inflation, (c) additional projected salary increases of 1 percent per year, attributable to longevity and merit, and (d) post–retirement benefit increases of 3 percent for Tier I and Safety and 4 percent for Tier II, attributable to inflation as measured by the Consumer Price Index. The 1983 Group Annuity Mortality tables are used as part of the assumptions for

actuarial valuation for service retirements, and the 1981 Disability Mortality table for valuation for disability retirements. Total unfunded pension benefit obligation applicable to the system's employees was $412.0 million at December 31, 1991, as follows (in millions):

Pension benefit obligation:	
Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	$ 560.2
Current employees:	
Accumulated employee contributions including allocated investment income	149.1
Employer-financed vested	476.8
Employer-financed nonvested	49.9
Other reserves (post-retirement death benefit and C.O.L. supplement)	2.2
Total pension benefit obligation	1,238.2
Net assets available for benefits at cost (market value is $967.9 million)	826.2
Unfunded pension benefit obligation	$ 412.0

C. Contributions Required and Contributions Made

New contribution rates based on the actuarial study of January 1, 1991, became effective July 1, 1991. The employer rates were calculated on the alternate funding method permitted by Section 31453.5 of the Government Code. The "entry age normal funding" method is used to calculate the rate required to provide all the benefits promised to a new member. Unfunded costs resulting from this calculation are amortized over 19.5 years from the January 1, 1991 valuation date. The significant actuarial assumptions used to compute the actuarially determined contribution requirements are the same as those used to compute the pension benefit obligation as described in "Funding Status and Progress".

Total payroll for all employers participating in the plan was $306.5 million. The total payroll for the County was $296.0 million, of which $259.6 million was for County employees covered by the plan.

Contributions for all participating agencies, totaling $55,947,000 for 1991, were made in accordance with actuarially determined contribution requirements determined through actuarial valuations performed at

January 1, 1991 and January 1, 1990, and adopted by the Retirement Board. The County's contribution of $40,227,000 and the employees' contribution of $9,217,000 were 15.5% and 3.5% respectively of the $259.6 million covered payroll. The County's contribution was 89.8% of the $44,807,000 total contributions of all participating employers. These contributions consisted of normal costs (8.5 percent of current covered payroll) and amortization of the unfunded actuarial accrued liability (8.75 percent of current covered payroll).

The 1937 Act statutes require employees to pay 50% of the basic retirement benefit (Tier II – 40% of Tier I rate) and 50% of future C.O.L. costs, with employers making up the balance of the basic and C.O.L. contributions needed. Pursuant to agreements reached during salary negotiations, the County generally pays 50% of employees' basic contributions. This amounted to $5,602,000 in 1991.

D. Historical Trends

Ten–year historical trend information designed to provide information about the system's progress made in accumulating sufficient assets to pay benefits when due is presented as statistical information. This trend information is summarized for the three most recent calendar years as follows:

	1989	1990*	1991
Ratio of net assets available for benefits to pension benefit obligation	69.5%	66.2%	66.7%
Ratio of unfunded pension benefit obligation to annual covered payroll	118.2%	130.3%	134.4%
Ratio of employer contributions to annual covered payroll	13.6%	14.3%	14.6%

* Restated November 22, 1991 by actuary based on corrected salary data for the January 1, 1991 actuarial study.

19. SUBSEQUENT EVENTS

1991–92 Tax and Revenue Anticipation Notes

On July 1, 1992, the County issued short–term tax and revenue anticipation notes of $117,000,000. The notes bear interest at 3.75% and will mature July 30, 1993.

1992 Certificates of Participation

On September 1, 1992, the Public Facilities Corporation sold certificates of participation aggregating $4,750,000 to refinance a two building complex in Walnut Creek, California. These buildings primarily house municipal court operations. The certificates will mature annually in varying amounts from March 1, 1993 through 2002 and will incur interest at rates ranging from 3.00% to 5.50%.

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GENERAL FUND

The General Fund accounts for the legally authorized activities of the County not provided for in other restricted funds. General Fund revenues are derived from taxes, licenses and permits, fines, forfeitures and penalties, use of money and property, aid from other governmental agencies, charges for current services, and other revenue. General Fund expenditures and encumbrances are classified by the functions of general government, public protection, public ways and facilities, health and sanitation, public assistance, education, and recreational and cultural services. Appropriations are made from the fund annually. The fund will continue to exist indefinitely.

COUNTY OF CONTRA COSTA

GENERAL FUND BALANCE SHEET

JUNE 30, 1992

(With comparative totals for June 30, 1991)

(In Thousands)

Assets		1992	1991
Cash and investments	$	240,737	81,572
Accounts receivable and accrued revenue		41,120	42,787
Due from other funds		56,535	32,637
Inventories		1,255	1,217
Prepaid items and other assets		5,060	5,227
Advances to other funds		2,539	2,137
Total assets	$	347,246	165,577
Liabilities and Fund Equity			
Liabilities:			
Short term notes		75,000	65,000
Accounts payable and accrued liabilities		24,444	22,743
Due to other funds		42,412	14,299
Welfare program advances		9,084	6,856
Obligations under reverse repurchase agreements		151,875	
Deferred revenue and credits		3,093	5,054
Total liabilities		305,908	113,952
Fund Equity:			
Fund Balance:			
Reserved for:			
Encumbrances		7,867	10,119
Inventories		1,255	1,217
Prepaid items and other assets		4,680	5,227
Advances to other funds		2,539	2,137
Unreserved:			
Designated for authorized expenditures		780	2,325
Designated for equipment replacement		2,568	4,814
Designated for trial court funding		495	495
Undesignated		21,154	25,291
Total fund equity		41,338	51,625
Total liabilities and fund equity	$	347,246	165,577

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1992

(With comparative totals for June 30, 1991)

(In Thousands)

	1991-92			
	Budget	Actual	Variance Favorable (Unfavorable)	1990-91 Actual
Revenues:				
Taxes	$ 161,619	158,664	(2,955)	151,363
Licenses, permits and franchises	3,774	4,150	376	7,100
Fines, forfeitures and penalties	4,910	3,437	(1,473)	4,530
Use of money and property	15,603	13,899	(1,704)	14,598
Aid from other governmental agencies	335,085	331,602	(3,483)	286,543
Charges for current services	86,334	81,528	(4,806)	77,306
Other revenue	17,695	17,275	(420)	7,584
Total revenues	625,020	610,555	(14,465)	549,024
Expenditures:				
Current:				
General government	85,300	67,563	17,737	68,201
Public protection	162,995	157,650	5,345	151,801
Health and sanitation	98,937	97,764	1,173	64,543
Public assistance	243,993	242,186	1,807	224,794
Education	129	127	2	112
Public ways and facilities	22,347	18,831	3,516	14,189
Recreation and Park	1		1	
Interest	4,173	3,991	182	4,642
Capital outlay		1,083	(1,083)	25,815
Total expenditures	617,875	589,195	28,680	554,097
Excess (deficiency) of revenues over (under) expenditures	7,145	21,360	14,215	(5,073)
Other financing sources (uses):				
Operating transfers out	(27,537)	(31,665)	(4,128)	(29,372)
Proceeds from issuance of debt		895	895	
Capital lease financing		1,083	1,083	25,815
Total other financing sources (uses)	(27,537)	(29,687)	(2,150)	(3,557)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(20,392)	(8,327)	12,065	(8,630)
Fund balance at beginning of year	51,625	51,625		60,283
Residual equity transfers out		(1,960)		
Adjustment to fund balance				(28)
Fund balance at end of year	$ 31,233	41,338	12,065	51,625

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991-92			
	Budget	Actual	Variance-Favorable (Unfavorable)	1990-91 Actual
GENERAL GOVERNMENT				
Board of Supervisors				
Salaries and Benefits	$ 1,114	1,053	61	1,043
Services and Supplies	627	617	10	747
Fixed Assets	4	2	2	
Expenditure Transfers	(16)	(144)	128	(4)
Total	1,729	1,528	201	1,786
Clerk of the Board				
Salaries and Benefits	350	335	15	353
Services and Supplies	34	31	3	20
Other Charges				1
Fixed Assets				27
Expenditure Transfers				(1)
Total	384	366	18	400
Administrator				
Salaries and Benefits	2,934	2,932	2	2,914
Services and Supplies	1,230	1,112	118	798
Other Charges	12	11	1	8
Fixed Assets	83	54	29	15
Expenditure Transfers	(281)	(342)	61	(320)
Total	3,978	3,767	211	3,415
Auditor-Controller				
Salaries and Benefits	3,816	3,756	60	3,500
Services and Supplies	1,840	1,785	55	1,700
Fixed Assets	53	52	1	24
Expenditure Transfers	(587)	(592)	5	(559)
Total	5,122	5,001	121	4,665

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991-92			
	Budget	Actual	Variance-Favorable (Unfavorable)	1990-91 Actual
Treasurer-Tax Collector				
Salaries and Benefits	1,498	1,481	17	1,394
Services and Supplies	689	597	92	692
Other Charges	78	75	3	37
Fixed Assets	11	5	6	6
Expenditure Transfers	(21)	(21)		(21)
Total	2,255	2,137	118	2,108
Assessor				
Salaries and Benefits	7,078	6,965	113	6,730
Services and Supplies	1,319	1,064	255	1,024
Other Charges	5	3	2	5
Fixed Assets	45	9	36	24
Expenditure Transfers	(29)	(32)	3	(28)
Total	8,418	8,009	409	7,755
Purchasing				
Salaries and Benefits	367	366	1	309
Services and Supplies	296	224	72	248
Other Charges	4	4		3
Expenditure Transfers	(35)	(35)		(16)
Total	632	559	73	544
Management Information Systems				
Services and Supplies	380	203	177	62
Fixed Assets	328	154	174	154
Total	708	357	351	216

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991-92			
	Budget	Actual	Variance-Favorable (Unfavorable)	1990-91 Actual
Revenue Collections				
Salaries and Benefits	1,035	1,027	8	942
Services and Supplies	249	214	35	211
Fixed Assets	8	7	1	
Expenditure Transfers	(260)	(263)	3	(237)
Total	1,032	985	47	916
County Counsel				
Salaries and Benefits	2,196	2,193	3	2,009
Services and Supplies	206	159	47	150
Fixed Assets	16	13	3	
Expenditure Transfers	(347)	(545)	198	(402)
Total	2,071	1,820	251	1,757
Personnel				
Salaries and Benefits	2,374	2,360	14	2,596
Services and Supplies	3,682	3,417	265	2,788
Other Charges	26	25	1	10
Fixed Assets				11
Expenditure Transfers	(295)	(296)	1	(423)
Total	5,787	5,506	281	4,982
Personnel Merit Board				
Salaries and Benefits	52	51	1	59
Services and Supplies	82	77	5	27
Expenditure Transfers				(5)
Total	134	128	6	81

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991-92			
	Budget	Actual	Variance-Favorable (Unfavorable)	1990-91 Actual
Elections				
Salaries and Benefits	984	946	38	933
Services and Supplies	1,856	1,742	114	1,495
Fixed Assets	5	5		
Expenditure Transfers	(46)	(46)		
Total	2,799	2,647	152	2,428
Telephone Exchange				
Salaries and Benefits	1,378	1,348	30	1,355
Services and Supplies	2,850	2,831	19	2,750
Other Charges	313	313		230
Fixed Assets	58	50	8	15
Expenditure Transfers	(3,835)	(3,838)	3	(3,578)
Total	764	704	60	772
Fleet Services				
Salaries and Benefits	1,363	1,346	17	1,259
Services and Supplies	4,233	4,228	5	4,021
Other Charges	867	98	769	124
Fixed Assets	1,111	831	280	824
Expenditure Transfers	(6,142)	(6,143)	1	(6,059)
Total	1,432	360	1,072	169
Building Occupancy Cost				
Services and Supplies	14,838	14,759	79	13,032
Other Charges	60	59	1	41
Fixed Assets	37	30	7	21
Expenditure Transfers	(166)	(237)	71	(201)
Total	14,769	14,611	158	12,893

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991-92			
	Budget	Actual	Variance-Favorable (Unfavorable)	1990-91 Actual
Building Maintenance				
Salaries and Benefits	8,922	8,893	29	8,335
Services and Supplies	15,312	15,271	41	14,444
Other Charges	10,242	10,242		7,952
Fixed Assets	7	3	4	90
Expenditure Transfers	(29,817)	(30,139)	322	(26,989)
Total	4,666	4,270	396	3,832
Plant Acquisition				
Other Charges	3,425	411	3,014	1,643
Fixed Assets	11,183	4,525	6,658	8,623
Total	14,608	4,936	9,672	10,266
Economic Development				
Services and Supplies	54	27	27	58
Employee Benefits				
Salaries and Benefits	8,772	5,052	3,720	4,259
Services and Supplies	59	13	46	7
Total	8,831	5,065	3,766	4,266
Data Processing				
Salaries and Benefits	4,708	4,706	2	4,635
Services and Supplies	2,733	2,547	186	2,278
Other Charges	356	282	74	325
Fixed Assets	161	156	5	108
Expenditure Transfers	(7,568)	(7,571)	3	(7,268)
Total	390	120	270	78

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991-92			
	Budget	Actual	Variance-Favorable (Unfavorable)	1990-91 Actual
Central Service/Microfilm				
Salaries and Benefits	847	810	37	737
Services and Supplies	875	860	15	921
Other Charges	49	49		78
Fixed Assets	70	59	11	6
Expenditure Transfers	(1,364)	(1,364)		(1,308)
Total	477	414	63	434
General Services Admin				
Salaries and Benefits	843	843		896
Services and Supplies	173	163	10	130
Other Charges	2	2		2
Fixed Assets	4	1	3	1
Expenditure Transfers	(990)	(991)	1	(1,026)
Total	32	18	14	3
Insurance				
Services and Supplies	3,997	3,997		3,998
Other Charges	231	231		379
Total	4,228	4,228		4,377
Total General Government				
Salaries and Benefits	50,631	46,463	4,168	44,258
Services and Supplies	57,614	55,938	1,676	51,601
Other Charges	15,670	11,805	3,865	10,838
Fixed Assets	13,184	5,956	7,228	9,949
Expenditure Transfers	(51,799)	(52,599)	800	(48,445)
Total	85,300	67,563	17,737	68,201

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991-92			
	Budget	Actual	Variance-Favorable (Unfavorable)	1990-91 Actual
PUBLIC PROTECTION				
Superior Courts				
Salaries and Benefits	4,234	4,229	5	3,930
Services and Supplies	2,709	2,608	101	2,673
Fixed Assets	118	112	6	91
Expenditure Transfers	(20)	(58)	38	(47)
Total	7,041	6,891	150	6,647
Municipal Courts				
Salaries and Benefits	10,756	10,289	467	9,764
Services and Supplies	3,330	2,944	386	2,653
Other Charges	173	164	9	185
Fixed Assets	109	37	72	14
Expenditure Transfers	(1)	(1)		(2)
Total	14,367	13,433	934	12,614
Law and Justice Systems				
Salaries and Benefits	171	170	1	160
Services and Supplies	830	166	664	936
Fixed Assets	3		3	4
Expenditure Transfers	(84)	(88)	4	(56)
Total	920	248	672	1,044
Grand Jury				
Services and Supplies	102	102		124

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991-92			
	Budget	Actual	Variance-Favorable (Unfavorable)	1990-91 Actual
County Clerk				
Salaries and Benefits	3,763	3,747	16	3,468
Services and Supplies	676	658	18	611
Other Charges	52	52		
Fixed Assets				2
Expenditure Transfers		(1)	1	
Total	4,491	4,456	35	4,081
District Attorney				
Salaries and Benefits	10,691	10,641	50	9,897
Services and Supplies	1,631	1,284	347	1,165
Other Charges	63	49	14	97
Fixed Assets	92	61	31	42
Expenditure Transfers	(84)	(154)	70	(140)
Total	12,393	11,881	512	11,061
Public Defender				
Salaries and Benefits	6,662	6,661	1	6,171
Services and Supplies	704	651	53	585
Other Charges	4		4	1
Fixed Assets	21	20	1	4
Total	7,391	7,332	59	6,761
District Attorney Family Support				
Salaries and Benefits	6,240	6,185	55	5,462
Services and Supplies	1,744	1,679	65	1,414
Other Charges	7	7		7
Fixed Assets	91	91		21
Expenditure Transfers	(702)	(705)	3	(624)
Total	7,380	7,257	123	6,280

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET
YEAR ENDED JUNE 30, 1992
(In Thousands)

	1991-92			
	Budget	Actual	Variance Favorable (Unfavorable)	1990-91 Actual
Conflict Defense Services				
Services and Supplies	3,254	3,251	3	2,986
Sheriff				
Salaries and Benefits	32,342	32,272	70	30,871
Services and Supplies	3,826	3,609	217	3,821
Other Charges	378	378		385
Fixed Assets	155	141	14	474
Expenditure Transfers	(130)	(130)		(223)
Total	36,571	36,270	301	35,328
Delta Regional Communications Center				
Salaries and Benefits				349
Services and Supplies				70
Total				419
Jail				
Salaries and Benefits	22,158	22,157	1	18,302
Services and Supplies	5,164	5,062	102	4,859
Other Charges	385	384	1	195
Fixed Assets	95	92	3	514
Expenditure Transfers	(7)	(7)		(51)
Total	27,795	27,688	107	23,819
Jail - Health Services				
Salaries and Benefits	4,008	4,008		2,804
Services and Supplies	1,832	1,824	8	1,345
Fixed Assets	1	1		
Total	5,841	5,833	8	4,149

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991-92			
	Budget	Actual	Variance-Favorable (Unfavorable)	1990-91 Actual
Probation				
Salaries and Benefits	18,259	18,258	1	17,819
Services and Supplies	2,432	2,407	25	2,345
Other Charges	95	86	9	263
Fixed Assets	12	10	2	11
Expenditure Transfers	(4)	(4)		(15)
Total	20,794	20,757	37	20,423
Justice System Programs				
Services and Supplies	162	146	16	63
Other Charges	1,704	181	1,523	204
Total	1,866	327	1,539	267
Flood Control				
Services and Supplies	354	327	27	379
Agriculture				
Salaries and Benefits	1,572	1,572		1,470
Services and Supplies	118	109	9	163
Fixed Assets	137	68	69	20
Expenditure Transfers				(4)
Total	1,827	1,749	78	1,649
Building Inspection				
Salaries and Benefits	632	631	1	2,378
Services and Supplies	319	290	29	852
Fixed Assets	27	26	1	85
Expenditure Transfers	(3)	(3)		(4)
Total	975	944	31	3,311

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991-92			
	Budget	Actual	Variance-Favorable (Unfavorable)	1990-91 Actual
Land Information System				
Salaries and Benefits	108	102	6	96
Services and Supplies	68	47	21	60
Fixed Assets	5	5		
Expenditure Transfers	(132)	(133)	1	(146)
Total	49	21	28	10
Recorder				
Salaries and Benefits	842	838	4	862
Services and Supplies	372	361	11	278
Other Charges	3	3		3
Expenditure Transfers	(5)	(5)		(5)
Total	1,212	1,197	15	1,138
Local Agency Formation				
Services and Supplies	266	194	72	242
Fixed Assets	3	3		
Total	269	197	72	242
Community Development				
Salaries and Benefits	3,382	3,346	36	3,321
Services and Supplies	1,076	861	215	927
Other Charges	13	13		21
Fixed Assets	37	3	34	14
Expenditure Transfers	(2,643)	(2,659)	16	(858)
Total	1,865	1,564	301	3,425
Planning Projects				
Services and Supplies	1,346	1,255	91	1,043

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991-92			
	Budget	Actual	Variance-Favorable (Unfavorable)	1990-91 Actual
Coroner				
Salaries and Benefits	686	685	1	657
Services and Supplies	343	311	32	329
Fixed Assets	2	2		49
Total	1,031	998	33	1,035
Crossing Guards				
Services and Supplies	76	34	42	10
Emergency Services				
Salaries and Benefits	398	370	28	397
Services and Supplies	124	119	5	122
Fixed Assets	19		19	5
Total	541	489	52	524
Public Administrator				
Salaries and Benefits	148	132	16	123
Services and Supplies	6	5	1	5
Total	154	137	17	128
Animal Services				
Salaries and Benefits	2,621	2,574	47	2,357
Services and Supplies	413	392	21	462
Other Charges	40	39	1	39
Fixed Assets	16	7	9	46
Total	3,090	3,012	78	2,904

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991-92			
	Budget	Actual	Variance-Favorable (Unfavorable)	1990-91 Actual
Total Public Protection				
Salaries and Benefits	129,673	128,867	806	120,658
Services and Supplies	33,277	30,696	2,581	30,522
Other Charges	2,917	1,356	1,561	1,400
Fixed Assets	943	679	264	1,396
Expenditure Transfers	(3,815)	(3,948)	133	(2,175)
Total	162,995	157,650	5,345	151,801
HEALTH AND SANITATION				
Public Health				
Salaries and Benefits	17,463	17,463		15,070
Services and Supplies	6,229	6,068	161	5,397
Other Charges	30	30		30
Fixed Assets	139	137	2	80
Expenditure Transfers	(1,813)	(1,814)	1	(1,863)
Total	22,048	21,884	164	18,714
Environmental Health				
Salaries and Benefits	3,296	3,297	(1)	2,428
Services and Supplies	1,889	1,764	125	1,161
Other Charges	1	1		
Fixed Assets	115	115		25
Expenditure Transfers	(3)	(3)		(5)
Total	5,298	5,174	124	3,609
Toxic Waste Cleanup				
Services and Supplies				83

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991-92			
	Budget	Actual	Variance-Favorable (Unfavorable)	1990-91 Actual
Childrens Services				
Salaries and Benefits	1,686	1,686		1,791
Services and Supplies	2,474	2,464	10	2,289
Other Charges	2	2		2
Fixed Assets	5	5		
Total	4,167	4,157	10	4,082
Alcohol Abuse				
Salaries and Benefits	2,097	2,097		
Services and Supplies	3,775	3,672	103	
Other Charges	2	2		
Fixed Assest	21	21		
Expenditure Transfers	(407)	(407)		
Total	5,488	5,385	103	
Drug Abuse				
Salaries and Benefits	1,789	1,788	1	
Services and Supplies	5,244	4,994	250	
Other Charges	1	1		
Fixed Assets	78	43	35	
Total	7,112	6,826	286	

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991-92			
	Budget	Actual	Variance-Favorable (Unfavorable)	1990-91 Actual
Mental Health				
Salaries and Benefits	9,063	9,062	1	11,792
Services and Supplies	19,940	19,490	450	24,227
Other Charges	11,390	11,390		4
Fixed Assets	7	5	2	111
Expenditure Transfers	(10)	(10)		(81)
Total	40,390	39,937	453	36,053
State Mental Health				
Other Charges				1,249
General Sewer Planning				
Services and Supplies	30	4	26	11
Medical Disproportionate Share				
Other Charges	14,106	14,106		
Solid Waste Management				
Services and Supplies	295	293	2	718
Fixed Assets	3	(2)	5	24
Total	298	291	7	742

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991-92			
	Budget	Actual	Variance-Favorable (Unfavorable)	1990-91 Actual
Total Health and Sanitation				
Salaries and Benefits	35,394	35,393	1	31,081
Services and Supplies	39,876	38,749	1,127	33,886
Other Charges	25,532	25,532		1,285
Fixed Assets	368	324	44	240
Expenditure Transfers	(2,233)	(2,234)	1	(1,949)
Total	98,937	97,764	1,173	64,543
PUBLIC ASSISTANCE				
Social Service				
Salaries and Benefits	46,466	46,397	69	44,529
Services and Supplies	19,871	19,208	663	17,624
Other Charges	160,764	160,626	138	149,040
Fixed Assets	140	130	10	273
Total	227,241	226,361	880	211,466
Veterans Resource Center				
Salaries and Benefits	286	286		268
Services and Supplies	18	16	2	14
Fixed Assets	1		1	7
Total	305	302	3	289
Private Industry Council				
Salaries and Benefits	721	627	94	651
Services and Supplies	3,605	3,287	318	3,167
Other Charges	87	38	49	73
Fixed Assets	7		7	
Expenditure Transfers	(31)	(32)	1	(69)
Total	4,389	3,920	469	3,822

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991–92			
	Budget	Actual	Variance–Favorable (Unfavorable)	1990–91 Actual
Community Services				
Salaries and Benefits	4,048	3,910	138	3,318
Services and Supplies	4,849	4,697	152	3,716
Fixed Assets	193	147	46	84
Expenditure Transfers		(78)	78	(16)
Total	9,090	8,676	414	7,102
Community Development				
Services and Supplies	2,688	2,681	7	1,831
Fixed Assets	12	10	2	
Expenditure Transfers				1
Total	2,700	2,691	9	1,832
Housing Rehabilitation				
Salaries and Benefits	238	237	1	227
Services and Supplies	22	15	7	56
Fixed Assets	8	8		
Expenditure Transfers		(24)	24	
Total	268	236	32	283
Total Public Assistance				
Salaries and Benefits	51,759	51,457	302	48,993
Services and Supplies	31,053	29,904	1,149	26,408
Other Charges	160,851	160,664	187	149,113
Fixed Assets	361	295	66	364
Expenditure Transfers	(31)	(134)	103	(84)
Total	243,993	242,186	1,807	224,794

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991-92			
	Budget	Actual	Variance-Favorable (Unfavorable)	1990-91 Actual
EDUCATION				
Cooperative Extension Service				
Salaries and Benefits	104	104		94
Services and Supplies	22	21	1	18
Other Charges	3	2	1	
Total	129	127	2	112
PUBLIC WAYS AND FACILITIES				
Public Works				
Salaries and Benefits	15,017	14,880	137	13,616
Services and Supplies	4,705	4,447	258	3,740
Other Charges	33	33		28
Fixed Assets	380	302	78	486
Expenditure Transfers	(13,204)	(13,207)	3	(11,553)
Total	6,931	6,455	476	6,317
Road Construction				
Services and Supplies	7,933	6,623	1,310	6,106
Other charges	7,483	5,753	1,730	1,614
Total	15,416	12,376	3,040	7,720
Road Maintenance				
Services and Supplies				152
Total Public Ways and Facilities				
Salaries and Benefits	15,017	14,880	137	13,616
Services and Supplies	12,638	11,070	1,568	9,998
Other Charges	7,516	5,786	1,730	1,642
Fixed Assets	380	302	78	486
Expenditure Transfers	(13,204)	(13,207)	3	(11,553)
Total	22,347	18,831	3,516	14,189

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991-92			
	Budget	Actual	Variance-Favorable (Unfavorable)	1990-91 Actual
RECREATION AND CULTURE				
Parks Adminstration				
Services and Supplies	1		1	
INTEREST				
Services and Supplies	200	84	116	148
Other Charges	3,973	3,907	66	4,494
Total	4,173	3,991	182	4,642
CAPITAL OUTLAY				
Fixed Assets		1,083	(1,083)	25,815
GRAND TOTAL				
Salaries and Benefits	282,578	277,164	5,414	258,700
Services and Supplies	174,681	166,462	8,219	152,581
Other Charges	216,462	209,052	7,410	168,772
Fixed Assets	15,236	8,639	6,597	38,250
Expenditure Transfers	(71,082)	(72,122)	1,040	(64,206)
Total	$ 617,875	589,195	28,680	554,097

SPECIAL REVENUE FUNDS

ROAD FUND

This fund was established to provide for maintenance and construction of roadways. Revenues consist primarily of the County's share of State highway user taxes and are supplemented by federal funds and vehicle code fines.

LIBRARY FUND

This fund was established to provide library services for all areas of the County except the City of Richmond. Property taxes provide most of the fund's revenues.

FIRE PROTECTION FUNDS

These special district funds provide fire protection services to both cities and unincorporated areas in the County. They are financed primarily by property taxes.

HEALTH AND SANITATION FUNDS

These funds provide a variety of health and sanitation services. They are financed by State grants, the County's share of the tobacco tax, and user fees.

SERVICE AREAS FUNDS

These special district funds provide services such as lighting, park, or street maintenance to specific areas in the County. They are financed by property taxes and user charges.

FLOOD CONTROL FUNDS

These special district funds provide services to control flood and storm waters. Revenues are primarily received from property taxes and federal grants.

LAW ENFORCEMENT FUNDS

These funds provide for a variety of law enforcement services financed by property taxes, narcotics seizures, and court fines and fees.

COURTS AND CRIMINAL JUSTICE FUNDS

These funds are used for the improvement of court house and criminal justice facilities and related automated information systems. Revenues are derived from court fines and fees.

RECORDER/CLERK MODERNIZATION FUNDS

These funds provide for automation of civil and small claims functions of the municipal courts and for micrographics and modernization of the Recorder's Office. Revenues are from filing and recording fees.

OTHER SPECIAL REVENUE FUNDS

These funds account for the activities of several non–grant special revenue funds whose combined revenues are less than one percent of total special revenue funds. They include Fish and Game, Survey Monuments, Victim Assistance, Sans Crainte Drainage, and County Water Districts.

LAND DEVELOPMENT FUND

This fund was established October 1, 1991 to report growth management related activities which were previously reported in the General Fund. The functions which are included in this fund are: Building Inspection, Public Works engineering, and Community Development growth management related services.

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COUNTY OF CONTRA COSTA

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

JUNE 30, 1992

(With comparative totals for June 30, 1991)

(In Thousands)

	Road	Library	Fire Protection	Health And Sanitation	Service Areas
Assets					
Cash and investments	$ 10,677	1,837	9,669	1,424	7,266
Accounts receivable and accrued revenue	1,896	232	530	3	399
Due from other funds	1,169	389	2,596	96	1,305
Prepaid items and other assets	250				
Advances to other funds					1,257
Total assets	13,992	2,458	12,795	1,523	10,227
Liabilities and Fund Equity					
Liabilities:					
Accounts payable and accrued liabilities	178	976	4,093	(40)	216
Due to other funds	2,846	192	556	464	1,467
Advances from other funds					
Deferred credits		42			
Total liabilities	3,024	1,210	4,649	424	1,683
Fund Equity:					
Fund Balance:					
Reserved for:					
General reserve					2,236
Encumbrances	276	303	3,512		104
Prepaid items and other assets	250				
Advances to other funds					1,257
Unreserved:					
Designated for:					
Equipment replacement	1,947	36			34
Augmentation carryforward		366	2,629		
Undesignated	8,495	543	2,005	1,099	4,913
Total fund equity	10,968	1,248	8,146	1,099	8,544
Total liabilities and fund equity	$ 13,992	2,458	12,795	1,523	10,227

Flood Control	Law Enforcement	Courts & Criminal Justice	Recorder/ Clerk Modernization	Other Special Revenue	Land Development	Totals 1992	1991
4,017	4,151	291	2460	3,432	3,110	48,334	46,778
2,068	105		8	8	299	5,548	6,716
3,496	293	430	4	43	3,239	13,060	10,104
304						554	1,478
5,008				488		6,753	3,020
14,893	4,549	721	2,472	3,971	6,648	74,249	68,096
185	243	88	76	14	307	6,336	8,343
4,213	187	554	20	48	2,863	13,410	10,822
		400				400	
					2,287	2,329	
4,398	430	1,042	96	62	5,457	22,475	19,165
	500					2,736	
883	112	267	7	64	560	6,088	8,697
304						554	1,478
5,008				488		6,753	3,020
297						2,314	2,007
	255					3,250	
4,003	3,252	(588)	2,369	3,357	631	30,079	33,729
10,495	4,119	(321)	2,376	3,909	1,191	51,774	48,931
14,893	4,549	721	2,472	3,971	6,648	74,249	68,096

COUNTY OF CONTRA COSTA

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 1992

(With comparative totals for June 30, 1991)

(In Thousands)

	Road	Library	Fire Protection	Health And Sanitation	Service Areas
Revenues:					
Taxes	$	10,644	46,702		4,884
Licenses, permits and franchises			197		14
Fines, forfeitures and penalties				1,150	
Use of money and property	344	44	59	183	191
Aid from other governmental agencies	17,480	853	1,219	4,563	2,227
Charges for current services	4,685	313	1,522	1,654	1,432
Other revenue	459	132	709		170
Total revenues	22,968	11,986	50,408	7,550	8,918
Expenditures:					
Current:					
General government		20			
Public protection			50,830		1,978
Health and sanitation				8,721	
Public assistance					
Education		11,753			36
Public ways and facilities	24,242				6,292
Recreation and culture					320
Total expenditures	24,242	11,773	50,830	8,721	8,626
Revenues over (under) expenditures	(1,274)	213	(422)	(1,171)	292
Other financing sources (uses):					
Operating transfers in					
Operating transfers out					
Total other financing sources (uses)					
Revenues over (under) expenditures and other financing sources (uses)	(1,274)	213	(422)	(1,171)	292
Fund balances at beginning of year	7,096	1,035	8,568	2,766	13,363
Residual equity transfer in	5,128				
Residual equity transfer out				(500)	(5,112)
Adjustment to fund balance	18			4	1
Fund balances at end of year	$ 10,968	1,248	8,146	1,099	8,544

Flood Control	Law Enforcement	Courts & Criminal Justice	Recorder/ Clerk Modernization	Other Special Revenue	Land Development	Totals 1992	Totals 1991
4,138	2,814			210		69,392	65,824
1,153				85	3,447	4,896	3,241
	332	2,258		2		3,742	5,227
352	124	23		89	135	1,544	2,362
948	98			5	29	27,422	28,292
383	48	295	1,190	173	2,215	13,910	11,516
2,686	555			2,838	60	7,609	1,647
9,660	3,971	2,576	1,190	3,402	5,886	128,515	118,109
	9	3,916		54		3,999	6,124
9,189	3,023		667	334	5,732	71,753	66,278
						8,721	9,652
				88		88	65
						11,789	11,123
					908	31,442	22,326
						320	271
9,189	3,032	3,916	667	476	6,640	128,112	115,839
471	939	(1,340)	523	2,926	(754)	403	2,270
	39					39	617
							(99)
	39					39	518
471	978	(1,340)	523	2,926	(754)	442	2,788
9,107	3,141	1,019	1,853	983		48,931	45,432
					1,945	7,073	
						(5,612)	
917						940	711
10,495	4,119	(321)	2,376	3,909	1,191	51,774	48,931

COUNTY OF CONTRA COSTA

ROAD SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991–92			
	Budget	Actual	Variance–Favorable (Unfavorable)	1990–91 Actual
Revenues:				
Fines, forfeitures and penalties	$			452
Use of money and property	335	344	9	596
Aid from other governmental agencies	18,867	17,480	(1,387)	17,068
Charges for current services	4,797	4,685	(112)	3,140
Other revenue	230	459	229	107
Total revenues	24,229	22,968	(1,261)	21,363
Expenditures:				
Public ways and facilities				
Services and supplies	27,467	23,274	4,193	17,897
Other charges	1,118	646	472	319
Fixed assets	798	322	476	895
Total public ways and facilities	29,383	24,242	5,141	19,111
Total expenditures	29,383	24,242	5,141	19,111
Revenues over (under) expenditures	(5,154)	(1,274)	3,880	2,252
Other financing sources (uses):				
Operating transfers in				450
Operating transfers out				(76)
Revenues over (under) expenditures and other financing sources (uses)	(5,154)	(1,274)	3,880	2,626
Fund balance at beginning of year	7,096	7,096		4,470
Residual equity transfers in		5,128	5,128	
Adjustment to fund balance		18	18	
Fund balance at end of year	$ 1,942	10,968	9,026	7,096

COUNTY OF CONTRA COSTA

LIBRARY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991-92			
	Budget	Actual	Variance-Favorable (Unfavorable)	1990-91 Actual
Revenues:				
Taxes	$ 10,341	10,644	303	9,667
Use of money and property	30	44	14	34
Aid from other governmental agencies	834	853	19	759
Charges for current services	250	313	63	270
Other revenue	36	132	96	52
Total revenues	11,491	11,986	495	10,782
Expenditures:				
Current:				
General government				
Fixed assets	168	20	148	4
Total general government	168	20	148	4
Education				
Salaries and benefits	7,583	7,580	3	6,920
Services and supplies	4,038	3,804	234	3,915
Other charges	365	363	2	64
Fixed assets	255	22	233	95
Expenditure transfers		(16)	16	(1)
Total education	12,241	11,753	488	10,993
Total expenditures	12,409	11,773	636	10,997
Revenues over (under) expenditures	(918)	213	1,131	(215)
Fund balance at beginning of year	1,035	1,035		1,250
Fund balance at end of year	$ 117	1,248	1,131	1,035

COUNTY OF CONTRA COSTA

FIRE PROTECTION SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991-92			
	Budget	Actual	Variance-Favorable (Unfavorable)	1990-91 Actual
Revenues:				
Taxes	$ 45,521	46,702	1,181	44,220
Licenses, permits and franchises	114	197	83	158
Use of money and property	12	59	47	82
Aid from other governmental agencies	360	1,219	859	1,160
Charges for current services	2,282	1,522	(760)	1,098
Other revenue	144	709	565	245
Total revenues	48,433	50,408	1,975	46,963
Expenditures:				
Public protection				
Salaries and benefits	43,001	42,796	205	39,186
Services and supplies	7,556	6,562	994	7,065
Other charges	50	110	(60)	23
Fixed assets	6,066	1,362	4,704	4,351
Total public protection	56,673	50,830	5,843	50,625
Total expenditures	56,673	50,830	5,843	50,625
Revenues over (under) expenditures	(8,240)	(422)	7,818	(3,662)
Fund balance at beginning of year	8,568	8,568		12,230
Fund balance at end of year	$ 328	8,146	7,818	8,568

COUNTY OF CONTRA COSTA

HEALTH AND SANITATION SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991-92			
	Budget	Actual	Variance-Favorable (Unfavorable)	1990-91 Actual
Revenues:				
Fines, forfeitures and penalties	$ 1,150	1,150		1,879
Use of money and property	145	183	38	396
Aid from other governmental agencies	4,367	4,563	196	5,723
Charges for current services	1,568	1,654	86	1,712
Total revenues	7,230	7,550	320	9,710
Expenditures:				
Health and sanitation				
Services and supplies	8,999	7,735	1,264	9,476
Other charges	178	986	(808)	175
Reserves				1
Total health and sanitation	9,177	8,721	456	9,652
Revenues over (under) expenditures	(1,947)	(1,171)	776	58
Fund balance at beginning of year	2,766	2,766		2,708
Residual equity transfer out		(500)	(500)	
Adjustment to fund balance		4	4	
Fund balance at end of year	$ 819	1,099	280	2,766

COUNTY OF CONTRA COSTA

SERVICE AREAS SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991–92			
	Budget	Actual	Variance–Favorable (Unfavorable)	1990–91 Actual
Revenues:				
Taxes	$ 4,792	4,884	92	4,824
Licenses, permits and franchises	10	14	4	12
Use of money and property	123	191	68	779
Aid from other governmental agencies	2,755	2,227	(528)	1,319
Charges for current services	495	1,432	937	1,099
Other revenue		170	170	1
Total revenues	8,175	8,918	743	8,034
Expenditures:				
Public protection				
Services and supplies	1,945	1,930	15	1,575
Other charges	48	48		37
Total public protection	1,993	1,978	15	1,612
Education				
Services and supplies	261	3	258	3
Other charges	33	33		127
Total education	294	36	258	130

COUNTY OF CONTRA COSTA

SERVICE AREAS SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991–92			
	Budget	Actual	Variance–Favorable (Unfavorable)	1990–91 Actual
Public ways and facilities				
Salaries and benefits		134	(134)	2
Services and supplies	3,269	2,807	462	1,787
Other charges	1,983	1,938	45	1,030
Fixed assets	1,978	1,413	565	396
Total public ways and facilities	7,230	6,292	938	3,215
Recreation and culture				
Services and supplies	156	109	47	30
Other charges	86	200	(114)	241
Fixed assets	1,183	11	1,172	
Total recreation and culture	1,425	320	1,105	271
Total expenditures	10,942	8,626	2,316	5,228
Revenues over (under) expenditures	(2,767)	292	3,059	2,806
Other financing sources (uses):				
Operating transfers in				7
Revenues over (under) expenditures and other financing sources (uses)	(2,767)	292	3,059	2,813
Fund balance at beginning of year	13,363	13,363		10,550
Residual equity transfers out		(5,112)	(5,112)	
Adjustment to fund balance		1	1	
Fund balance at end of year	$ 10,596	8,544	(2,052)	13,363

COUNTY OF CONTRA COSTA

FLOOD CONTROL SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1992
(In Thousands)

	1991–92			
	Budget	Actual	Variance–Favorable (Unfavorable)	1990–91 Actual
Revenues:				
Taxes	$ 4,275	4,138	(137)	4,329
Licenses, permits and franchises	2,236	1,153	(1,083)	2,895
Use of money and property	313	352	39	509
Aid from other governmental agencies	1,512	948	(564)	2,226
Charges for current services	546	383	(163)	677
Other revenue	1,210	2,686	1,476	859
Total revenues	10,092	9,660	(432)	11,495
Expenditures:				
Public protection				
Salaries and benefits		1	(1)	2
Services and supplies	13,226	7,665	5,561	6,066
Other charges	7,163	1,460	5,703	4,211
Fixed assets	215	63	152	53
Reserves				
Total public protection	20,604	9,189	11,415	10,332
Total expenditures	20,604	9,189	11,415	10,332
Revenues over (under) expenditures	(10,512)	471	10,983	1,163
Other financing sources (uses):				
Operating transfers in				76
Total other financing sources (uses)				76
Revenues over (under) expenditures and other financing sources (uses)	(10,512)	471	10,983	1,239
Fund balance at beginning of year	9,107	9,107		7,157
Adjustment to fund balance		917	917	711
Fund balance at end of year	$ (1,405)	10,495	11,900	9,107

COUNTY OF CONTRA COSTA

LAW ENFORCEMENT SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1992
(In Thousands)

	1991–92			
	Budget	Actual	Variance–Favorable (Unfavorable)	1990–91 Actual
Revenues:				
Taxes	$ 2,545	2,814	269	2,585
Fines, forfeitures and penalties	319	332	13	345
Use of money and property	56	124	68	135
Aid from other governmental agencies	157	98	(59)	32
Charges for current services		48	48	45
Other revenue	226	555	329	340
Total revenues	3,303	3,971	668	3,482
Expenditures:				
General government				
Services and supplies	82	9	73	38
Fixed assets	4		4	56
Total general government	86	9	77	94
Public protection				
Salaries and benefits	175	119	56	51
Services and supplies	4,272	2,628	1,644	2,855
Other charges	134	135	(1)	103
Fixed assets	278	141	137	84
Expenditure transfers				2
Total public protection	4,859	3,023	1,836	3,095
Total expenditures	4,945	3,032	1,913	3,189
Revenues over (under) expenditures	(1,642)	939	2,581	293
Other financing sources (uses):				
Operating transfers in		39	39	84
Total other financing sources (uses)		39	39	84
Revenues over (under) expenditures and other financing sources (uses)	(1,642)	978	2,620	377
Fund balance at beginning of year	3,141	3,141		2,764
Fund balance at end of year	$ 1,499	4,119	2,620	3,141

COUNTY OF CONTRA COSTA

COURTS AND CRIMINAL JUSTICE SPECIAL REVENUE FUNDS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991-92			
	Budget	Actual	Variance-Favorable (Unfavorable)	1990-91 Actual
Revenues:				
Fines, forfeitures and penalties	$ 2,687	2,258	(429)	2,540
Use of money and property	100	23	(77)	(87)
Charges current service	766	295	(471)	2,391
Other revenue				41
Total revenues	3,553	2,576	(977)	4,885
Expenditures:				
General government				
Services and Supplies	2,628	2,527	101	2,144
Other charges	155	155		154
Fixed assets	1,315	1,234	81	3,617
Total general government	4,098	3,916	182	5,915
Total expenditures	4,098	3,916	182	5,915
Revenues over (under) expenditures	(545)	(1,340)	(795)	(1,030)
Fund balance at beginning of year	1,019	1,019		2,049
Fund balance at end of year	$ 474	(321)	(795)	1,019

COUNTY OF CONTRA COSTA

RECORDER/CLERK MODERNIZATION SPECIAL REVENUE FUNDS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991–92			
	Budget	Actual	Variance–Favorable (Unfavorable)	1990–91 Actual
Revenues:				
Charges for current services	$ 1,129	1,190	61	912
Other revenue				2
Total revenues	1,129	1,190	61	914
Expenditures:				
Public Protection				
Salaries and benefits	324	242	82	166
Services and supplies	1,498	202	1,296	132
Other charges	89		89	41
Fixed assets	339	223	116	21
Total public protection	2,250	667	1,583	360
Revenues over (under) expenditures	(1,121)	523	1,644	554
Fund balance at beginning of year	1,853	1,853		1,299
Fund balance at end of year	$ 732	2,376	1,644	1,853

COUNTY OF CONTRA COSTA

OTHER SPECIAL REVENUE FUNDS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991–92			
	Budget	Actual	Variance–Favorable (Unfavorable)	1990–91 Actual
Revenues:				
Taxes	$ 218	210	(8)	199
Licenses, permits and franchises	91	85	(6)	176
Fines, forfeitures and penalties	6	2	(4)	11
Use of money and property	10	89	79	(82)
Aid from other governmental agencies		5	5	5
Charges for current services	215	173	(42)	172
Other revenue		2,838	2,838	
Total revenues	540	3,402	2,862	481
Expenditures:				
General government				
Survey Monument Preservation Fund				
Services and supplies	123	48	75	79
Sans Crainte Drainage Fund				
Services and supplies	86	6	80	32
Total general government	209	54	155	111
Public protection				
Fish and Game Fund				
Services and supplies	31		31	2
Fixed Assets	10		10	
Contra Costa Water Fund				
Services and supplies	473	189	284	138
Dispute Resolution Fund				
Services and suplies	156	145	11	103
Other charges	1		1	11
Total public protection	671	334	337	254

COUNTY OF CONTRA COSTA

OTHER SPECIAL REVENUE FUNDS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991–92			
	Budget	Actual	Variance–Favorable (Unfavorable)	1990–91 Actual
Public assistance				
Domestic Violence Fund				
Services and supplies	96	88	8	65
Total public assistance	96	88	8	65
Total expenditures	976	476	500	430
Revenues over (under) expenditures	(436)	2,926	3,362	51
Other financing sources (uses):				
Operating transfers out				(23)
Total other financing sources (uses)				(23)
Revenues over (under) expenditures and other financing sources (uses)	(436)	2,926	3,362	28
Fund balance at beginning of year	983	983		955
Fund balance at end of year	$ 547	3,909	3,362	983

COUNTY OF CONTRA COSTA

LAND DEVELOPMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991-92			
	Budget	Actual	Variance-Favorable (Unfavorable)	1990-91 Actual
Revenues:				
Licenses, permits and franchises	$ 4,187	3,447	(740)	
Use of money and property		135	135	
Aid from other governmental agencies	479	29	(450)	
Charges for current services	4,484	2,215	(2,269)	
Other revenue	13	60	47	
Total revenues	9,163	5,886	(3,277)	
Expenditures:				
Public protection				
Salaries and benefits	2,268	1,910	358	
Services and supplies	5,333	3,712	1,621	
Fixed assets	184	115	69	
Expenditure transfers	(4)	(5)	1	
Total public protection	7,781	5,732	2,049	
Public ways and facilities				
Services and supplies	1,450	1,446	4	
Expenditure transfers	(50)	(538)	488	
Total public ways and facilities	1,400	908	492	
Total expenditures	9,181	6,640	2,541	
Revenues over (under) expenditures	(18)	(754)	(736)	
Fund balance at beginning of year				
Residual equity transfers in		1,945	1,945	
Fund balance at end of year	$ (18)	1,191	1,209	

DEBT SERVICE FUNDS

SANITATION BONDS

To accumulate monies for payment of $630,000 in serial bonds, 6.00 percent, $40,000–$120,000 annual installments, with the last installment due in 1998. Financing is provided by specific property tax levies and user charges.

RECREATION AND PARK BONDS

To accumulate monies for payment of $4,710,000 in serial bonds, 7.3 to 8.0 percent, $65,000–$540,000 annual installments, with the last installment due in 2004. Financing is provided by specific property tax levies.

STORM DRAINAGE BONDS

To accumulate monies for payment of $65,000 in serial bonds, 4.25 percent, $5,000 annual installments, with the last installment due in 2005. Financing is provided by specific property tax levies.

PUBLIC FACILITIES CORPORATION

The Contra Costa County Public Facilities Corporation assists the County in financing various public buildings and facilities by issuing certificates of participation serviced by rental paid by the County for use of the facilities.

COUNTY OF CONTRA COSTA

DEBT SERVICE FUNDS

COMBINING BALANCE SHEET

JUNE 30, 1992

(With comparative totals for June 30, 1991)

(In Thousands)

	Sanitation Bonds	Recreation and Park Bonds	Storm Drainage Bonds	Public Facilities Corporation	Totals 1992	Totals 1991
Assets						
Cash and investments	$ 5	21	1	9,768	9,795	3,851
Accounts receivable and accrued revenue		3			3	39
Total assets	$ 5	24	1	9,768	9,798	3,890
Liabilities and Fund Equity						
Liabilities:						
Accounts payable and accrued liabilities				141	141	
Total liabilities				141	141	
Fund Equity:						
Fund Balance:						
Reserved	5	24	1	9,627	9,657	3,890
Total fund equity	5	24	1	9,627	9,657	3,890
Total liabilities and fund equity	$ 5	24	1	9,768	9,798	3,890

COUNTY OF CONTRA COSTA

DEBT SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 1992

(With comparative totals for June 30, 1991)

(In Thousands)

	Sanitation Bonds	Recreation and Park Bonds	Storm Drainage Bonds	Public Facilities Corporation	Totals 1992	Totals 1991
Revenues:						
Taxes	$ 117	564	8		689	693
Use of money and property	74			7,042	7,116	7,473
Aid from other governmental agencies		14			14	15
Total revenues	191	578	8	7,042	7,819	8,181
Expenditures:						
Debt service:						
Principal	85	210	5	3,620	3,920	4,000
Interest	137	362	3	4,081	4,583	4,924
Capital outlay				2,170	2,170	915
Total expenditures	222	572	8	9,871	10,673	9,839
Revenues over (under) expenditures	(31)	6		(2,829)	(2,854)	(1,658)
Other financing sources (uses):						
Operating transfers in				674	674	674
Proceeds from certificates of participation				38,716	38,716	
Retirement of debt				(28,946)	(28,946)	
Total other financing sources (uses)				10,444	10,444	674
Revenues over (under) expenditures and other financing sources (uses)	(31)	6		7,615	7,590	(984)
Fund balances at beginning of year	1,859	18	1	2,012	3,890	4,874
Residual equity transfers out	(1,823)				(1,823)	
Fund balances at end of year	$ 5	24	1	9,627	9,657	3,890

COUNTY OF CONTRA COSTA

SANITATION DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991-92			
	Budget	Actual	Variance-Favorable (Unfavorable)	1990-91 Actual
Revenues:				
Taxes	$ 121	117	(4)	123
Use of money and property	105	74	(31)	104
Total revenues	226	191	(35)	227
Expenditures:				
Debt service:				
Principal	833	85	748	275
Interest	148	137	11	246
Total expenditures	981	222	759	521
Revenues over (under) expenditures	(755)	(31)	724	(294)
Fund balance at beginning of year	1,859	1,859		2,153
Residual equity transfers out		(1,823)	(1,823)	
Fund balance at end of year	$ 1,104	5	(1,099)	1,859

COUNTY OF CONTRA COSTA

RECREATION AND PARK DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991–92			
	Budget	Actual	Variance–Favorable (Unfavorable)	1990–91 Actual
Revenues:				
Taxes	$ 571	564	(7)	562
Aid from other governmental agencies		14	14	15
Total revenues	571	578	7	577
Expenditures:				
Debt service:				
Principal	210	210		195
Interest	364	362	2	379
Total expenditures	574	572	2	574
Revenues over (under) expenditures	(3)	6	9	3
Fund balance at beginning of year	18	18		15
Fund balance at end of year	$ 15	24	9	18

COUNTY OF CONTRA COSTA

STORM DRAINAGE DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991–92			
	Budget	Actual	Variance–Favorable (Unfavorable)	1990–91 Actual
Revenues:				
Taxes	$ 8	8		8
Total revenues	8	8		8
Expenditures:				
Debt service:				
Principal	5	5		5
Interest	3	3		3
Total expenditures	8	8		8
Revenues over (under) expenditures				
Fund balance at beginning of year	1	1		1
Fund balance at end of year	$ 1	1		1

CAPITAL PROJECTS FUNDS

REDEVELOPMENT AGENCY

The Redevelopment Agency was formed for the acquisition of real property and construction of improvements thereon in the County's unincorporated areas for the purpose of removing or preventing blight.

WEST COUNTY JAIL

This fund was established to account for construction of a 560 bed jail in Richmond. Construction is financed by an estimated $36 million from the State and $12 million from the County.

COUNTY OF CONTRA COSTA

CAPITAL PROJECTS FUND
COMBINING BALANCE SHEET

JUNE 30, 1992

(With comparative totals for June 30, 1991)

(In Thousands)

	Redevelopment Agency	West County Jail	Totals 1992	Totals 1991
Assets				
Cash and investments	$ 25,784	1,986	27,770	8,730
Land held for sale	2,413		2,413	
Accounts receivable and accrued revenue	369		369	1,341
Due from other funds	263	400	663	6,448
Prepaid items and other assets	166	9,075	9,241	9
Total assets	28,995	11,461	40,456	16,528
Liabilities and Fund Equity				
Liabilities:				
Accounts payable and accrued liabilities	203	9,295	9,498	14,045
Due to other funds	145	4	149	86
Advances from other funds	752		752	481
Total liabilities	1,100	9,299	10,399	14,612
Fund Equity:				
Fund balance:				
Reserved for:				
Encumbrances	885	114	999	684
Debt service	12,212		12,212	
Prepaid items and other assets	166		166	9
Land held for sale	2,413		2,413	
Unreserved:				
Designated	12,219		12,219	
Undesignated		2,048	2,048	1,223
Total fund equity	27,895	2,162	30,057	1,916
Total liabilities and fund equity	$ 28,995	11,461	40,456	16,528

COUNTY OF CONTRA COSTA

CAPITAL PROJECTS FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 1992

(With comparative totals for June 30, 1991)

(In Thousands)

	Redevelopment Agency	West County Jail	Totals 1992	Totals 1991
Revenues:				
Taxes	$ 3,299		3,299	2,367
Licenses, permits and franchises	418		418	
Use of money and property	384	1,649	2,033	442
Aid from other governmental agencies	248	953	1,201	6,039
Charges for current services	220		220	98
Other revenue				1,649
Total revenues	4,569	2,602	7,171	10,595
Expenditures:				
Capital outlay	2,965	1,847	4,812	15,477
Revenues over (under) expenditures	1,604	755	2,359	(4,882)
Other financing sources (uses):				
Operating transfers in		3,415	3,415	1,625
Proceeds from issuance of debt	29,642		29,642	
Retirement of debt	(7,275)		(7,275)	
Total other financing sources (uses)	22,367	3,415	25,782	1,625
Revenues over (under) expenditures and other financing sources (uses)	23,971	4,170	28,141	(3,257)
Fund balance at beginning of year	3,924	(2,008)	1,916	4,540
Adjustment to fund balance				633
Fund balance at end of year	$ 27,895	2,162	30,057	1,916

COUNTY OF CONTRA COSTA

REDEVELOPMENT AGENCY CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991-92			
	Budget	Actual	Variance-Favorable (Unfavorable)	1990-91 Actual
Revenues:				
Taxes	$ 3,081	3,299	218	2,367
Licenses, permits and franchises	417	418	1	
Use of money and property	274	384	110	442
Aid from other governmental agencies	636	248	(388)	31
Charges for current services	220	220		98
Other revenue	3,130		(3,130)	6
Total revenues	7,758	4,569	(3,189)	2,944
Expenditures:				
Capital outlay				
Salaries and benefits	9	7	2	7
Services and supplies	1,778	1,111	667	745
Other charges	2,681	1,824	857	596
Fixed assets	3,825	23	3,802	280
Total capital outlay	8,293	2,965	5,328	1,628
Revenues over (under) expenditures	(535)	1,604	2,139	4,572
Other financing sources (uses):				
Proceeds from issuance of debt		29,642	29,642	
Retirement of debt		(7,275)	(7,275)	
Total other financing sources (uses)		22,367	22,367	
Revenues over (under) expenditures and other financing sources (uses)	(535)	23,971	24,506	
Fund balance at beginning of year	3,924	3,924		1,975
Adjustment to fund balance				633
Fund balance at end of year	$ 3,389	27,895	24,506	7,180

COUNTY OF CONTRA COSTA

WEST COUNTY JAIL CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1992

(In Thousands)

	1991–92			
	Budget	Actual	Variance–Favorable (Unfavorable)	1990–91 Actual
Revenues:				
Use of money and property	$ 775	1,649	874	
Aid from other governmental agencies	900	953	53	6,008
Other revenue				1,643
Total revenues	1,675	2,602	927	7,651
Expenditures:				
Capital outlay	1,912	1,847	65	13,849
Revenues over (under) expenditures	(237)	755	862	(6,198)
Other financing sources (uses):				
Operating transfers in	3,415	3,415		1,625
Total other financing sources (uses)	3,415	3,415		1,625
Revenues over (under) expenditures and other financing sources (uses)	3,178	4,170	992	(4,573)
Fund balance at beginning of year	(2,008)	(2,008)		2,565
Fund balance at end of year	$ 1,170	2,162	992	(2,008)

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ENTERPRISE FUNDS

AIRPORT

This fund was established to provide for operations and maintenance of Buchanan Field aviation facilities and construction of Byron Airport. Revenues include receipts under rental and lease arrangements involving County airport facilities, and state and federal aid.

EMPLOYEE FITNESS CENTER

This fund accounts for the operations of the fitness center in providing facilities and instruction to promote employee fitness. Financing is provided by user fees.

COUNTY HOSPITAL

This fund was established to account for operations of the County hospital, outpatient clinics, and other facilities involved in providing health services to County residents. Revenues are principally subsidies from the General Fund, fees for patient services, and payments from federal and state programs such as Medicare, Medi–Cal, Short–Doyle, etc.

HEALTH MAINTENANCE ORGANIZATION

This fund accounts for operations of the County's prepaid health plan. Revenues are primarily capitation payments by Medicare and Medi–Cal and premiums by private citizens. The bulk of medical services required by the plan are provided by the County Hospital Enterprise Fund at charge rates established by the Health Services Department.

MAJOR RISK MEDICAL INSURANCE

This fund accounts for operations of the County's participation in the State's newly created Major Risk Medical Insurance program which is funded through a combination of subscriber premiums and State funding from tobacco tax monies.

COUNTY OF CONTRA COSTA

ENTERPRISE FUNDS

COMBINING BALANCE SHEET

JUNE 30, 1992

(With comparative totals for June 30, 1991)

(In Thousands)

	Airport	Employee Fitness Center	County Hospital	Health Maintenance Organization	Major Risk Medical Insurance	Totals 1992	Totals 1991
Assets							
Cash and investments	$		132,674	203	29	132,906	10,760
Accounts receivable and accrued revenue	1,171	8	12,340	1,076		14,595	11,919
Due from other funds	2	2	15,204	6,605		21,813	8,787
Inventories			786			786	738
Prepaid items and other assets			320	80		400	113
Fixed assets, net	14,625	88	14,923	136		29,772	24,988
Total assets	$ 15,798	98	176,247	8,100	29	200,272	57,305
Liabilities and Fund Equity							
Liabilities:							
Accounts payable and accrued liabilities	663	146	10,253	1,767		12,829	10,616
Employee benefits payable	47		2,886	75		3,008	2,795
Due to other funds	60	19	18,986	4,139		23,204	7,995
Capital lease obligations		29	1,713	24		1,766	2,866
Cert. of participation, net			122,459			122,459	
Advances from other funds			895			895	
Deferred revenue and credits			8,787	1,096		9,883	7,664
Notes payable	1,381					1,381	1,093
Total liabilities	2,151	194	165,979	7,101		175,425	33,029
Fund Equity:							
Contributed capital	13,339		6,664	1,009		21,012	19,530
Retained earnings (deficit)	308	(96)	3,604	(10)	29	3,835	4,746
Total fund equity (deficit)	13,647	(96)	10,268	999	29	24,847	24,276
Total liabilities and fund equity	$ 15,798	98	176,247	8,100	29	200,272	57,305

COUNTY OF CONTRA COSTA

ENTERPRISE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

YEAR ENDED JUNE 30, 1992

(With comparative totals for June 30, 1991)

(In thousands)

	Airport	Employee Fitness Center	County Hospital	Health Maintenance Organization	Major Risk Medical Insurance	Totals 1992	Totals 1991
Operating revenues:							
Charges for current services	$ 918	176	103,335	25,576	41	130,046	100,875
Operating expenses:							
Salaries and employee benefits	773	29	71,107	1,749		73,658	65,875
Services and supplies	1,078	175	32,512	34,796	12	68,573	62,118
Other Charges	84	4	15,511			15,599	
Depreciation	515	11	1,724	27		2,277	2,072
Total operating expenses	2,450	219	120,854	36,572	12	160,107	130,065
Operating income (loss) before operating transfers	(1,532)	(43)	(17,519)	(10,996)	29	(30,061)	(29,190)
Nonoperating revenues (expenses):							
Interest income (expense)	1,308	9	(73)			1,244	1,650
Total nonoperating revenues (expenses)	1,308	9	(73)			1,244	1,650
Operating transfers in			18,147	10,876		29,023	26,780
Operating transfers out			(1,486)			(1,486)	(225)
Total operating transfers			16,661	10,876		27,537	26,555
Net income (loss)	(224)	(34)	(931)	(120)	29	(1,280)	(985)
Add depreciation on contributed capital	364					364	
Inc (dec) in retained earnings	140	(34)	(931)	(120)	29	(916)	(985)
Retained earnings (deficit) at beginning of year as previously reported	163	(62)	4,535	110		4,746	5,734
Adjustment to retained earnings	5					5	(3)
Retained earnings restated	168	(62)	4,535	110		4,751	5,731
Retained earnings (deficit) at end of year	$ 308	(96)	3,604	(10)	29	3,835	4,746

COUNTY OF CONTRA COSTA

COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 1992

(In Thousands)

	Airport
Operating income (loss)	$ (1,532)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	515
Change in assets and liabilities:	
Decrease (increase) in accounts receivable and accrued revenue	(405)
Decrease (increase) in amounts due from other funds	16
Decrease (increase) in inventories	
Decrease (increase) in prepaid items and other assets	
Increase (decrease) in accounts payable and accrued liabilities	50
Increase (decrease) in employee benefits payable	9
Increase (decrease) in amounts due to other funds	(41)
Increase (decrease) in deferred revenue and credits	
Net cash provided by (used for) operating activities	(1,388)
Cash flows from noncapital financing activities:	
Operating transfers in	
Operating transfers out	
Net cash provided by (used for) noncapital financing activities	
Cash flows from capital and related financing activities:	
Proceeds from (payments on) state loans	288
Payments on lease purchase obligations	
Proceeds from certificates of participation	
Transfer of fixed assets to (from) other funds	
Capital contributions and (transfers)	1,783
Acquisitions of fixed assets	(1,991)
Net cash provided by (used for) capital and related financing activities	80
Cash flows from investing activities:	
Interest income (expense)	1,308
Net cash provided by (used for) by investing activities	1,308
Net increase (decrease) in cash and cash equivalents	
Cash and cash equivalents – July 1, 1991	
Cash and cash equivalents – June 30, 1992	$
Noncash investing, capital and financing activities:	
Fixed assets acquired through lease purchase	$
Capitalized interest	$

Employee Fitness Center	County Hospital	Health Maintenance Organization	Major Risk Medical	Totals 1992	1991
(43)	(17,519)	(10,996)	29	(30,061)	(29,190)
11	1,724	27		2,277	2,072
2	(1,197)	(1,076)		(2,676)	(2,824)
(1)	(10,719)	(2,322)		(13,026)	(568)
	(48)			(48)	(119)
	(315)	28		(287)	(113)
71	1,920	172		2,213	(4,126)
	199	5		213	339
5	13,476	1,769		15,209	84
	1,809	410		2,219	7664
45	(10,670)	(11,983)	29	(23,967)	(26,781)
	18,147	10,876		29,023	26,780
	(1,486)			(1,486)	(225)
	16,661	10,876		27,537	26,555
				288	(58)
(28)	(163)	(14)		(205)	(937)
	122,434			122,434	
	(9)			(9)	
				1,783	3,108
(26)	(4,935)	(7)		(6,959)	(5,061)
(54)	117,327	(21)		117,332	(2,948)
9	(73)			1,244	1,650
9	(73)			1,244	1,650
	123,245	(1,128)	29	122,146	(1,524)
	9,429	1,331		10,760	12,284
	132,674	203	29	132,906	10,760
	854			854	913
	957			957	

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INTERNAL SERVICE FUNDS

SELF INSURANCE FUNDS

These funds are established to account for administrative costs and for payments of claims under the various insurance programs. Revenues are primarily premiums paid by other operating funds and interest on investments. The insurance programs are:

- Employee Dental Insurance
- Employee Medical Insurance
- Long Term Disability Insurance (Management Employees)
- Workers' Compensation Insurance:
  - County General
  - Fire Protection
- Automotive Liability Insurance
- Public (General) Liability Insurance
- State Unemployment Insurance
- Medical Liability Insurance
- Special District Property Insurance

COUNTY OF CONTRA COSTA

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET

JUNE 30, 1992

(With comparative totals for June 30, 1991)

(In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General	Workers' Compensation Insurance Fire Protection
Assets					
Cash and investments	$ 600	3,996	2,880	22,721	5,591
Accounts receivable and accrued revenue		24	56	705	119
Due from other funds		589		11	
Total assets	$ 600	4,609	2,936	23,437	5,710
Liabilities and Fund Equity					
Liabilities:					
Accounts payable and accrued liabilities	608	1,902	345	22,805	3,172
Due to other funds	52	812	2	931	10
Total liabilities	660	2,714	347	23,736	3,182
Fund Equity:					
Retained earnings (deficit)	(60)	1,895	2,589	(299)	2,528
Total liabilities and fund equity	$ 600	4,609	2,936	23,437	5,710

Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals 1992	Totals 1991
404	11,614	1,660	4,898	1,230	55,594	50,613
		75		3	982	513
26	2,032		1,709		4,367	1,293
430	13,646	1,735	6,607	1,233	60,943	52,419
1,437	16,450	221	5,707	6	52,653	46,438
12	92	4	13		1,928	1,143
1,449	16,542	225	5,720	6	54,581	47,581
(1,019)	(2,896)	1,510	887	1,227	6,362	4,838
430	13,646	1,735	6,607	1,233	60,943	52,419

COUNTY OF CONTRA COSTA

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

YEAR ENDED JUNE 30, 1992

(With comparative totals for June 30, 1991)

(In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General	Workers' Compensation Insurance Fire Protection
Operating revenues:					
Charges for current services	$ 3,862	13,013	462	8,210	1,410
Operating expenses:					
Salaries and employee benefits		(1)	95		
Services and supplies	337	2,209	19	1,047	185
Benefit and claim payments	3,169	9,453	(34)	10,641	328
Total operating expenses	3,506	11,661	80	11,688	513
Operating income (loss) before operating transfers	356	1,352	382	(3,478)	897
Nonoperating revenues (expenses)					
Interest income		96	118	1,156	214
Income (loss) before operating transfers	356	1,448	500	(2,322)	1,111
Operating transfers in					
Operating transfers out					
Net income (loss)	356	1,448	500	(2,322)	1,111
Retained earnings (deficit) at beginning of year as previously reported	(416)	447	2,089	2,023	1,417
Adjustment to fund balance					
Retained earnings as restated	(416)	447	2,089	2,023	1,417
Retained earnings (deficit) at end of year	$ (60)	1,895	2,589	(299)	2,528

Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals 1992	1991
222	4,659	765	1,720	85	34,408	29,865
					94	181
140	2,075	34	391	21	6,458	6,001
151	3,897	122	1,121	24	28,872	23,331
291	5,972	156	1,512	45	35,424	29,513
(69)	(1,313)	609	208	40	(1,016)	352
26	633	57	200	60	2,560	3,826
(43)	(680)	666	408	100	1,544	4,178
						1,000
						(1,000)
(43)	(680)	666	408	100	1,544	4,178
(976)	(2,196)	844	479	1,127	4,838	660
	(20)				(20)	
(976)	(2,216)	844	479	1,127	4,818	660
(1,019)	(2,896)	1,510	887	1,227	6,362	4,838

COUNTY OF CONTRA COSTA

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 1992

(In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General
Operating income (loss)	$ 356	1,352	382	(3,478)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Decrease (increase) in accounts receivable and accrued revenue		(14)	11	(554)
Decrease (increase) in amounts due from other funds	20	(589)		683
Increase (decrease) in accounts payable and accrued liabilities	106	39		4,185
Increase (decrease) in amounts due to other funds	35	724	4	77
Net cash provided by (used for) operating activities	517	1,512	397	913
Cash flows from noncapital financing activities:				
Operating transfers in				
Operating transfers out				
Net cash provided by (used for) noncapital financing activities				
Cash flows from investing activities:				
Interest income		96	118	1,156
Net cash provided by (used for) investing activities		96	118	1,156
Net increase (decrease) in cash and cash equivalents	517	1,608	515	2,069
Cash and cash equivalents – July 1, 1991	83	2,388	2,365	20,652
Prior period income adjustment				
Cash and cash equivalents – June 30, 1992	$ 600	3,996	2,880	22,721

Workers' Compensation Insurance Fire Protection	Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals 1992	Totals 1991
897	(69)	(1,313)	609	208	40	(1,016)	352
(88)	1	162	(46)	59		(469)	(419)
87	(3)	(1,620)	1	(1,703)	50	(3,074)	(526)
(425)	(63)	1,828	(259)	798	6	6,215	2,004
(53)	(10)	17	2	(9)	(2)	785	125
418	(144)	(926)	307	(647)	94	2,441	1,536
							1,000
							(1,000)
214	26	633	57	200	60	2,560	3,826
214	26	633	57	200	60	2,560	3,826
632	(118)	(293)	364	(447)	154	5,001	5,362
4,959	522	11,927	1,296	5,345	1,076	50,613	45,251
		(20)				(20)	
5,591	404	11,614	1,660	4,898	1,230	55,594	50,613

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FIDUCIARY FUNDS

PENSION TRUST FUND

EMPLOYEES' RETIREMENT ASSOCIATION

This fund, which is under the control of the Board of Retirement, accumulates contributions from the County and its employees, and earnings from the fund's investments. Disbursements are made from the fund for retirement allowances, disability and death benefits, and administrative expenses. This fund includes all assets of the retirement association.

AGENCY FUNDS

TAX LOSSES RESERVE

This fund was established as a reserve for all delinquent secured taxes. It accumulates gains from tax sales and specified amounts of penalties and interest collected on delinquent secured taxes to cover possible future losses on the sale of tax–deeded property.

UNAPPORTIONED TAXES

These funds account for unsecured taxes receivable, delinquent secured taxes, amounts which are impounded because of disputes or litigation, and amounts held pending authority for apportionment.

SCHOOLS AND SPECIAL DISTRICTS

These funds account for monies belonging to districts and agencies which use the County Treasury as their depository. These include school and community college districts, other special districts governed by local boards, regional boards and authorities, and pass through funds for tax collections for cities.

OTHER AGENCY FUNDS

These funds account for assets held by the County as an agent for individuals, private organizations, and other governmental units. These funds include payroll deductions clearing funds, deposits held by departments, collections clearing funds and flow through funds for federal and state projects.

COUNTY OF CONTRA COSTA

FIDUCIARY FUNDS

COMBINING BALANCE SHEET

JUNE 30, 1992*

(With comparative totals for June 30, 1991)

(In Thousands)

	Pension Trust Fund	Agency Funds				Totals	
	Employees' Retirement Assoc.*	Tax Losses Reserve	Unapportioned Taxes	Schools and Special Districts	Other Agency	1992	1991
Assets							
Cash and investments	$ 836,673	23,837		503,606	125,353	1,489,469	1,323,130
Accounts receivable and accrued revenue	10,997		4,647		9,410	25,054	29,198
Due from other funds	2,136	2,761	11,592	43,070	10,922	70,481	65,787
Prepaid items and other assets	53					53	50
Advances to other funds					60	60	55
Taxes receivable			71,799			71,799	65,802
Fixed assets	128					128	
Total assets	$ 849,987	26,598	88,038	546,676	145,745	1,657,044	1,484,022
Liabilities and Fund Equity							
Liabilities:							
Warrants outstanding				62,211	16,081	78,292	63,731
Accounts payable and accrued liabilities	27,668		9,974		3,868	41,510	33,966
Employee benefits payable	31					31	24
Due to other funds		39	16,947	41,858	26,743	85,587	92,636
Unapportioned taxes			61,117			61,117	61,240
Due to other agencies and districts		26,559		442,607	51,601	520,767	448,278
Deferred compensation					47,452	47,452	38,655
Total liabilities	27,699	26,598	88,038	546,676	145,745	834,756	738,530
Fund Equity							
Fund balance: Reserved for employee retirement benefits	822,288					822,288	745,492
Total fund equity	822,288					822,288	745,492
Total liabilities and fund equity	$ 849,987	26,598	88,038	546,676	145,745	1,657,044	1,484,022

* Pension Trust fund reported as of December 31, 1991.

COUNTY OF CONTRA COSTA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

YEAR ENDED JUNE 30, 1992

(In thousands)

	Balance June 30, 1991	Additions	Deductions	Balance June 30, 1992
Tax Losses Reserve:				
Assets				
Cash and investments	$ 21,767	6,147	4,077	23,837
Due from other funds	2,327	2,760	2,326	2,761
	$ 24,094	8,907	6,403	26,598
Liabilities				
Due to other funds		39		39
Due to other agencies and districts	24,094	6,582	4,117	26,559
	$ 24,094	6,621	4,117	26,598
Unapportioned Taxes:				
Assets				
Cash and investments				
Accounts receivable and accrued revenue	6,759	138,844	140,956	4,647
Due from other funds	45,193	48,862	82,463	11,592
Unsecured taxes receivable	65,802	969,022	963,025	71,799
	$ 117,754	1,156,728	1,186,444	88,038
Liabilities				
Accounts payable and accrued liabilities	5,302	53,717	49,045	9,974
Due to other funds	51,212	54,492	88,757	16,947
Unapportioned taxes	61,240	1,659,789	1,659,912	61,117
	$ 117,754	1,767,998	1,797,714	88,038

COUNTY OF CONTRA COSTA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

YEAR ENDED JUNE 30, 1992

(In thousands)

	Balance June 30, 1991	Additions	Deductions	Balance June 30, 1992
Schools and Special Districts:				
Assets				
Cash and investments	$ 423,588	3,665,728	3,585,710	503,606
Due from other funds	14,392	46,134	17,456	43,070
	$ 437,980	3,711,862	3,603,166	546,676
Liabilities				
Warrants outstanding	53,295	1,285,433	1,276,517	62,211
Due to other funds	14,608	44,923	17,673	41,858
Due to other agencies and districts	370,077	3,926,475	3,853,945	442,607
	$ 437,980	5,256,831	5,148,135	546,676
Other Agency:				
Assets				
Cash and investments	128,206	1,916,162	1,919,015	125,353
Accounts receivable and accrued revenue	8,793	6,816	6,199	9,410
Due from other funds	3,875	20,210	13,163	10,922
Advances to other funds	55	5		60
	$ 140,929	1,943,193	1,938,377	145,745
Liabilities				
Warrants outstanding	10,436	1,189,459	1,183,814	16,081
Accounts payable and accrued liabilities	10,915	389,288	396,335	3,868
Due to other funds	26,816	35,918	35,991	26,743
Due to other agencies and districts	54,107	367,380	369,886	51,601
Deferred compensation	38,655	8,797		47,452
	$ 140,929	1,990,842	1,986,026	145,745

COUNTY OF CONTRA COSTA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

YEAR ENDED JUNE 30, 1992

(In thousands)

	Balance June 30, 1991	Additions	Deductions	Balance June 30, 1992
Totals – Agency Funds:				
Assets				
Cash and investments	$ 573,561	5,588,037	5,508,802	652,796
Accounts receivable and accrued revenue	15,552	145,660	147,155	14,057
Due from other funds	65,787	117,966	115,408	68,345
Advances to other funds	55	5		60
Unsecured taxes receivable	65,802	969,022	963,025	71,799
	$ 720,757	6,820,690	6,734,390	807,057
Liabilities				
Warrants outstanding	63,731	2,474,892	2,460,331	78,292
Accounts payable and accrued liabilities	16,217	443,005	445,380	13,842
Due to other funds	92,636	135,372	142,421	85,587
Unapportioned taxes	61,240	1,659,789	1,659,912	61,117
Due to other agencies and districts	448,278	4,300,437	4,227,948	520,767
Deferred compensation	38,655	8,797		47,452
	$ 720,757	9,022,292	8,935,992	807,057

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GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets of the County other than those accounted for in enterprise, internal service and pension trust funds.

COUNTY OF CONTRA COSTA

SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCE

JUNE 30, 1992

(In Thousands)

General Fixed Assets:

Land	$	31,059
Buildings and Improvements		186,932
Buildings and Improvements-Lease Purchases		112,820
Equipment		62,140
Equipment-Lease Purchase		10,939
Total General Fixed Assets	$	403,890

Investments in General Fixed Assets from:

General Obligation Bonds		4,953
Federal Grants		5,475
State Grants		52,472
General Fund		241,043
Special Revenue Funds		99,857
Gifts		90
Total Investment in General Fixed Assets	$	403,890

COUNTY OF CONTRA COSTA

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY

JUNE 30, 1992

(In Thousands)

Function and Activity	Total	Land	Buildings & Improvements	Building & Improvements Lease Purchase	Equipment	Equipment Lease Purchase
General Government						
Legislative & Administrative	$ 623				585	38
Finance	1,349				1,135	214
Counsel	91				91	
Personnel	495				420	75
Elections	1,336				1,336	
Communications	3,026				1,230	1,796
Property Management	9,512				8,831	681
Plant Acquisition	260,947	25,407	124,762	109,293	755	730
Other General	3,974				3,022	952
Total General Government	281,353	25,407	124,762	109,293	17,405	4,486
Public Protection						
Judicial	3,266				2,637	629
Police Protection	5,895	7	725		2,985	2,178
Detention & Correction	38,434	1,492	30,931	2,582	1,737	1,692
Fire Protection	35,606	2,452	11,609		21,545	
Flood Control	1,170	177	24		969	
Protective Inspection	949				949	
Other Protection	1,061		38		883	140
Total Public Protection	86,381	4,128	43,327	2,582	31,705	4,639
Health and Sanitation						
Health	2,177		6		2,131	40
Hospital Care	575	141			406	28
Sanitation	8,608	89	8,490		29	
Total Health and Sanitation	11,360	230	8,496		2,566	68
Public Assistance						
Assistance Administration	2,131				1,836	295
Veterans Services	18				18	
Other Assistance	1,020				987	33
Total Public Assistance	3,169				2,841	328
Education						
Library Services	6,386	349	4,195	945	541	356
Agricultural Education	11				4	7
Total Education	6,397	349	4,195	945	545	363
Public Ways and Facilities	11,498	33	3,357		7,053	1,055
Recreation and Cultural Services	3,732	912	2,795		25	
Total General Fixed Assets	$ 403,890	31,059	186,932	112,820	62,140	10,939

COUNTY OF CONTRA COSTA

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY YEAR ENDED JUNE 30, 1992

(In Thousands)

Function and Activity	Balance July 1, 1991	Additions	Deletions	Transfers	Balance June 30, 1992
General Government					
Legislative & Administrative	$ 543	78	35	37	623
Finance	1,429	234	128	(186)	1,349
Counsel	100	13	22		91
Personnel	518	51	74		495
Elections	1,357	5	27	1	1,336
Communications	2,883	53	10	100	3,026
Property Management	8,810	1,080	404	26	9,512
Plant Acquisition	244,227	17,432	598	(114)	260,947
Other General	4,716	532	1,318	44	3,974
Total General Government	264,583	19,478	2,616	(92)	281,353
Public Protection					
Judicial	3,132	403	241	(28)	3,266
Police Protection	6,001	394	471	(29)	5,895
Detention & Correction	38,291	224	232	151	38,434
Fire Protection	35,723	1,679	1,796		35,606
Flood Control	1,020	152	2		1,170
Protective Inspection	826	1,001	815	(63)	949
Other Protection	1,373	55	403	36	1,061
Total Public Protection	86,366	3,908	3,960	67	86,381
Health and Sanitation					
Health	1,074	1,241	138		2,177
Hospital Care	540	82	38	(9)	575
Sanitation	8,630	(2)	20		8,608
Total Health and Sanitation	10,244	1,321	196	(9)	11,360
Public Assistance					
Assistance Administration	2,338	393	600		2,131
Veterans Services	17	1			18
Other Assistance	887	221	88		1,020
Total Public Assistance	3,242	615	688		3,169
Education					
Library Services	6,362	45	21		6,386
Agricultural Education	9	7	5		11
Total Education	6,371	52	26		6,397
Public Ways and Facilities	10,663	1,228	427	34	11,498
Recreation and Cultural Services	3,721	11			3,732
Total General Fixed Assets	$ 385,190	26,613	7,913		403,890

STATISTICAL SECTION

COUNTY OF CONTRA COSTA

GENERAL COUNTY REVENUES BY SOURCE

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year ended June 30,	Taxes	Licenses, Permits & Franchises	Fines, Forfeits & Penalties	Use of Money & Property	Aid from Other Governmental Agencies	Charges for Current Services	Other	TOTAL
1983	$ 100,541	$ 3,748	$ 3,703	$ 10,526	$ 147,049	$ 27,752	$ 4,685	$ 298,004
1984	108,040	5,424	4,279	11,677	151,089	34,749	2,935	318,193
1985	120,931	5,917	5,153	13,771	180,417	44,186	1,967	372,342
1986	138,492	7,783	5,741	16,491	190,421	48,090	5,643	412,661
1987	160,702	8,873	6,397	19,926	207,555	52,468	7,147	463,068
1988	169,497	10,528	6,685	17,971	212,063	63,298	4,428	484,470
1989	186,307	11,036	7,898	16,209	255,399	66,858	4,688	548,395
1990	203,116	10,831	9,115	25,609	299,724	81,983	11,821	642,199
1991	220,247	10,341	9,757	24,875	320,889	88,920	10,879	685,908
1992	232,044	9,464	7,179	24,592	360,239	95,658	24,884	754,060

NOTE: Includes all governmental fund types.

COUNTY OF CONTRA COSTA

GENERAL COUNTY EXPENDITURES BY FUNCTION

LAST TEN FISCAL YEARS

(In Thousands)

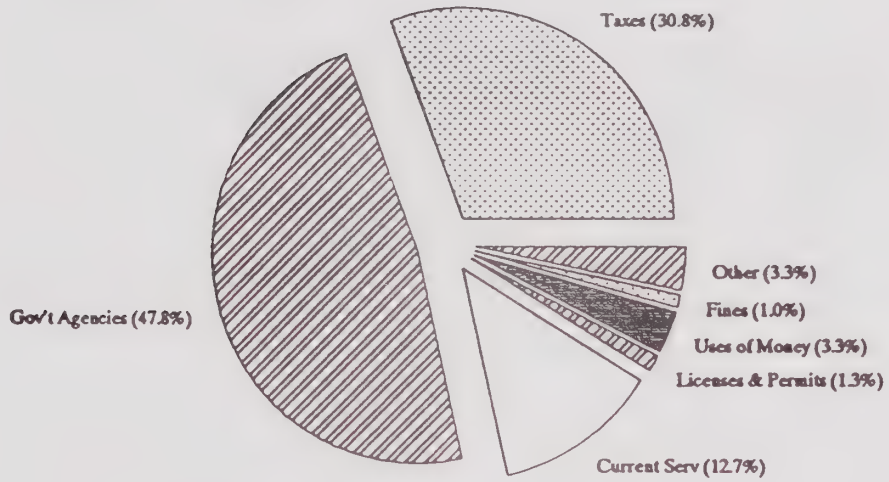
Fiscal Year ended June 30,	General Government	Public Protection	Health & Sanitation	Public Assistance	Education	Public Ways & Facilities	Debt Service & Other	TOTAL
1983	$ 24,470	$ 111,537	$ 29,126	$ 111,561	$ 5,725	$ 16,570	$ 7,052	$ 306,041
1984	25,235	112,242	37,623	114,777	5,942	16,228	7,607	319,654
1985	29,884	132,916	49,914	118,833	6,412	18,711	6,038	362,708
1986	37,097	141,533	56,729	127,400	6,765	18,473	18,487	406,484
1987	55,807	148,070	63,520	141,819	7,504	22,014	25,734	464,468
1988	51,110	162,209	69,804	151,634	7,911	23,751	31,357	497,776
1989	56,470	177,481	75,772	171,975	9,085	20,098	64,214	575,095
1990	65,581	197,014	92,342	201,900	9,677	24,081	50,942	641,537
1991	74,325	218,079	100,750	224,859	11,235	36,515	56,044	721,807
1992	71,562	229,403	134,022	242,274	11,916	50,273	20,879	760,329

NOTE: Includes all governmental fund types. Health and Sanitation includes operating transfers to the hospital and HMO enterprise funds in the amount of $27,537,000.

COUNTY OF CONTRA COSTA

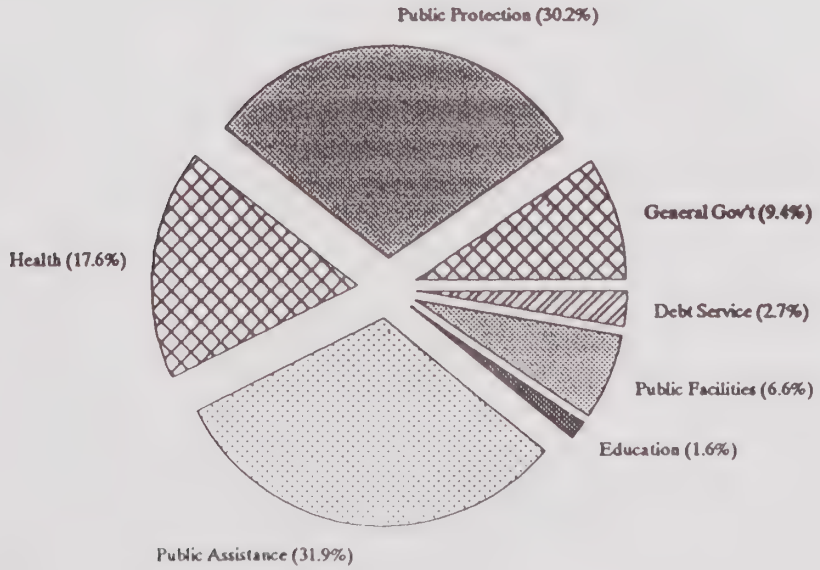
GENERAL COUNTY REVENUES BY SOURCE

1992



GENERAL COUNTY EXPENDITURES BY FUNCTION

1992



COUNTY OF CONTRA COSTA

GENERAL COUNTY REVENUES BY SOURCE–CONSTANT DOLLAR VALUE (1)(2)

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year ended June 30,	Taxes	Licenses, Permits & Franchises	Fines, Forfeits & Penalties	Use of Money & Property	Aid from Other Governmental Agencies	Charges for Current Services	Other	TOTAL
1983	103,013	3,840	3,794	10,785	150,665	28,434	4,800	305,331
1984	106,759	5,360	4,228	11,539	149,297	34,337	2,900	314,420
1985	113,231	5,540	4,825	12,894	168,930	41,373	1,842	348,635
1986	125,673	7,063	5,210	14,965	172,796	43,639	5,121	374,467
1987	141,588	7,818	5,636	17,556	182,868	46,227	6,297	407,990
1988	143,763	8,930	5,670	15,243	179,867	53,688	3,756	410,917
1989	150,612	8,922	6,385	13,103	206,466	54,049	3,790	443,327
1990	157,699	8,409	7,077	19,883	232,705	63,651	9,178	498,602
1991	162,905	7,649	7,217	18,399	237,344	65,769	8,047	507,330
1992	165,274	6,741	5,113	17,516	256,580	68,132	17,723	537,079

(1) Includes all governmental fund types.

(2) The information for the years 1983 through 1992 has been adjusted using the average Consumer Price Index–Urban for each year with a base point of December, 1983 equal to 100.

COUNTY OF CONTRA COSTA

GENERAL COUNTY EXPENDITURES BY FUNCTION–CONSTANT DOLLARS (1)(2)

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year ended June 30,	General Government	Public Protection	Health & Sanitation	Public Assistance	Education	Public Ways & Facilities	Debt Service & Other	TOTAL
1983	25,072	114,280	29,842	114,304	5,866	16,977	7,225	313,566
1984	24,960	111,021	37,214	113,528	5,877	16,051	7,524	316,175
1985	27,981	124,453	46,736	111,267	6,004	17,520	5,654	339,615
1986	33,663	128,433	51,478	115,608	6,139	16,763	16,776	368,860
1987	49,169	130,458	55,965	124,951	6,611	19,396	22,673	409,223
1988	43,387	137,699	59,256	128,722	6,716	20,162	26,619	422,561
1989	45,688	143,593	61,304	139,138	7,350	16,261	51,953	465,287
1990	50,956	153,080	71,750	156,876	7,519	18,711	39,582	498,474
1991	54,974	161,301	74,519	166,316	8,310	27,008	41,453	533,881
1992	50,970	163,391	95,247	172,560	8,487	35,807	14,871	541,333

(1) Includes all governmental fund types. Health and Sanitation includes operating transfers to the Hospital and HMO enterprise funds in the amount of $19,613,000 in constant dollars.

(2) The information for the years 1983 through 1992 has been adjusted using the average Consumer Price Index – Urban for each year with a base point of December, 1983 equal to 100.

COUNTY OF CONTRA COSTA

EMPLOYEE RETIREMENT ASSOCIATION

REVENUES BY SOURCE AND

EXPENSES BY TYPE

LAST TEN FISCAL YEARS

(In Thousands)

Revenues by Source

Calendar Year	Employee Contributions	Employer Contributions	Investment Income	Total	Employer Contributions As a percentage Of covered Payroll (1)
1982	7,694	24,426	33,454	65,574	
1983	5,807	22,725	42,526	71,058	
1984	5,355	18,725	34,963	59,043	11.5 %
1985	5,777	20,733	47,822	74,332	11.8
1986	6,011	25,153	66,318	97,482	12.9
1987	6,435	25,879	47,930	80,244	12.3
1988	7,359	28,288	49,503	85,150	12.2
1989	8,634	34,916	70,400	113,950	13.6
1990	10,180	40,663	48,001	98,844	14.3
1991	11,140	44,807	70,263	126,210	14.6

Expenses by Type

Calendar Year	Benefits	Administrative Expenses	Refunds	Total
1982	17,707	381	1,296	19,384
1983	20,121	472	502	21,095
1984	23,050	465	1,860	25,375
1985	26,516	463	1,172	28,151
1986	29,975	501	1,358	31,834
1987	33,323	602	1,085	35,010
1988	36,715	667	1,231	38,613
1989	39,148	851	769	40,768
1990	43,217	1,077	677	44,971
1991	47,768	1,146	625	49,539

NOTE:

(1) Data not available prior to 1984.

COUNTY OF CONTRA COSTA

EMPLOYEE RETIREMENT ASSOCIATION

ANALYSIS OF FUNDING PROGRESS

(In Millions)

Going Concern Basis

Calendar Year	Net Assets Available for Benefits	Pension Benefit Obligation	Percentage Funded
1986	$ 528.5	$ 770.4	68.6 %
1987	573.5	837.0	68.5
1988	619.1	913.4	67.8
1989	692.0	995.2	69.5
1990	741.3	1,120.1	66.2
1991	826.2	1,238.2	66.7

Unfunded Pension

Calendar Year	Unfunded Pension Benefit Obligation	Annual Covered Payroll	Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll
1986	$ 241.9	$ 195.4	123.8 %
1987	254.1	210.7	120.6
1988	283.6	232.6	121.9
1989	303.2	256.6	118.2
1990	378.9	292.8	129.4
1991	412.0	306.5	134.4

NOTES:

Analysis of the dollar amounts of net assets available for benefits, pension benefit obligation, and unfunded pension benefit obligation in isolation can be misleading. Expressing the net assets available for benefits as a percentage of the pension benefit, provides one indication of the Associations' funding status on a going–concern basis. Analysis of this percentage over time indicates whether the Association is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the Association. Trends in unfunded pension benefit obligations and annual covered payroll are both affected by inflation. Expressing the unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of the Association's progress made in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the Association.

Trend information is not available for years prior to 1986.

COUNTY OF CONTRA COSTA

PROPERTY TAX RATES (1)
DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	County-wide Rate	County Special Districts	Local Special Districts	Agency Districts	Schools	Cities	Total
1983	1.0000	.0037	.0227	.0633	.0356	.0253	1.1506
1984	1.0000	.0034	.0192	.0641	.0353	.0252	1.1472
1985	1.0000	.0031	.0162	.0595	.0278	.0244	1.1310
1986	1.0000	.0026	.0144	.0517	.0519	.0226	1.1432
1987	1.0000	.0022	.0119	.0439	.0434	.0207	1.1221
1988	1.0000	.0022	.0113	.0409	.0142	.0192	1.0878
1989	1.0000	.0020	.0089	.0390	.0098	.0181	1.0778
1990	1.0000	.0018	.0099	.0381	.0110	.0181	1.0789
1991	1.0000	.0013	.0049	.0296	.0153	.0170	1.0681
1992	1.0000	.0012	.0028	.0292	.0193	.01550	1.0680

NOTES:

(1) In June, 1978, California voters approved "Proposition 13" which restricted the taxing power of local government agencies. Individual agencies do not establish their own property tax rates, except for voter approved indebtedness. Instead, a County-wide rate is levied with the proceeds distributed to all agencies according to formulas specified by the state legislature. The County-wide rate is 1% of full cash value. The rates shown above are percentages of assessed valuation.

COUNTY OF CONTRA COSTA

PROPERTY TAX LEVIES AND DELINQUENCIES

Fiscal Year Ended June 30	Total Current Year Tax Levy	Portion of Current Levy Delinquent at June 30	Percentage of Current Levy Delinquent at June 30	Total Delinquent Taxes at June 30 for all Years	Tax Losses Reserve Fund at June 30	Reserve as a Percentage of Delinquent Taxes
1964	$ 82,651,311	$ 1,855,826	2.25%	$ 2,860,026	$ 1,574,906	55%
1965	93,816,302	2,087,466	2.23	3,042,822	1,845,611	61
1966	106,503,915	2,185,307	2.05	3,592,116	2,205,664	61
1967	122,061,876	2,622,948	2.15	4,134,226	2,553,920	62
1968	137,110,673	2,457,460	1.79	4,346,243	2,980,736	69
1969	152,375,816	2,405,830	1.58	4,427,702	3,425,401	77
1970	168,953,366	3,694,654	2.19	6,255,502	3,802,652	61
1971	201,084,408	3,666,637	1.82	7,277,849	4,310,968	59
1972	223,579,827	4,058,140	1.82	8,174,270	4,965,476	61
1973	235,709,379	3,896,245	1.65	8,721,833	5,645,668	65
1974	239,381,720	3,749,301	1.57	8,820,144	6,692,028	76
1975	261,860,435	5,283,952	2.02	10,876,984	7,515,195	69
1976	290,128,126	5,120,237	1.76	11,678,432	8,612,344	74
1977	331,632,809	4,728,220	1.43	11,167,061	10,073,672	90
1978	373,950,185	5,943,840	1.59	12,270,176	11,614,986	95
1979	196,482,131	3,501,345	1.78	9,313,032	10,132,029	109
1980	202,823,519	4,911,417	2.42	10,040,343	10,206,725	102
1981	237,630,961	7,195,889	3.03	12,244,759	7,213,929	59
1982	264,897,190	10,557,491	3.99	17,041,514	8,700,583	51
1983	294,757,661	10,281,578	3.49	19,398,576	11,158,615	58
1984	319,869,578	9,216,399	2.88	18,963,037	14,330,673	76
1985	356,956,194	10,646,452	2.98	19,856,715	18,166,548	91
1986	403,053,585	11,865,967	2.94	23,885,971	22,766,159	95
1987	436,570,280	12,330,764	2.82	23,465,796	17,393,902	74
1988	487,158,795	13,955,266	2.86	25,072,647	18,430,198	74
1989	535,212,918	13,387,564	2.50	24,460,470	20,125,551	82
1990	593,937,412	14,746,710	2.48	24,942,747	21,797,766	87
1991	669,071,124	19,762,687	2.95	31,374,327	24,093,615	77
1992	714,963,082	24,787,991	3.47	41,780,835	26,558,333	64

COUNTY OF CONTRA COSTA

PROPERTY TAXES
DIRECT AND ALL OVERLAPPING GOVERNMENTS

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year Ended June 30,	County	County Special Districts	Local Special Districts	Schools	Cities	Redevelopment Agencies	Totals
1983	77,580	31,998	70,662	103,038	47,611		330,889
1984	81,605	31,792	71,437	102,947	50,013	15,951	353,745
1985	88,794	33,180	77,755	116,900	56,435	16,957	390,021
1986	97,574	38,450	81,206	135,369	61,881	20,280	434,760
1987	112,876	42,603	87,850	139,813	70,629	23,751	477,522
1988	116,786	46,989	95,880	150,534	79,012	30,767	519,968
1989	128,753	50,651	101,420	165,059	93,019	35,221	574,123
1990	143,472	55,172	110,779	184,825	103,447	39,404	637,099
1991	155,101	63,143	117,025	205,761	112,749	48,107	701,886
1992	164,649	67,125	125,264	227,839	118,584	53,626	757,087

NOTE: This schedule shows the property tax levies by major group of taxing agencies. Prior to 1983–84, Redevelopment Agencies' share of taxes is included in other groups.

COUNTY OF CONTRA COSTA

ASSESSED VALUE OF TAXABLE PROPERTY (1)

LAST TEN FISCAL YEARS

(In Thousands)

	Assessed Value			Exemptions			Net Increase	
Fiscal Year	Real Property	Personal Property	Total	Non Reimbursable	Reimbursable	Assessed Value Less Exemptions	Amount	Percentage
1983	23,380,025	1,073,431	24,453,456	300,719	1,071,290	23,081,447	2,758,700	13.57
1984	25,637,835	1,081,851	26,719,686	281,402	1,077,509	25,360,775	2,279,328	9.88
1985	28,114,223	1,259,131	29,373,354	386,728	1,097,118	27,889,508	2,528,733	9.97
1986	30,948,225	1,393,030	32,341,255	329,754	1,114,372	30,897,129	3,007,621	10.78
1987	34,282,841	1,658,765	35,941,606	491,083	1,139,609	34,310,914	3,413,785	11.05
1988	38,299,247	1,784,244	40,083,491	515,555	1,174,237	38,393,699	4,082,785	11.90
1989	42,174,740	1,928,424	44,103,164	545,435	1,207,527	42,350,202	3,956,503	10.31
1990	46,556,862	2,085,376	48,642,238	688,541	1,251,480	46,702,217	4,352,015	10.28
1991	51,810,251	2,305,378	54,115,629	768,708	1,291,689	52,055,232	5,353,015	11.46
1992	55,678,522	2,744,163	58,422,185	820,302	1,315,149	56,286,734	4,231,502	8.13

NOTES:

(1) Article XIIIA, added to California Constitution by Propositon 13 in 1978, fixed the base for valuation of property subject to taxes at the full cash value which appeared on the Assessor's 1975 – 76 assessment roll. Thereafter, full cash value can be increased: a) to reflect annual inflation up to 2%, b) to reflect current market value at time of ownership change, and c) to reflect market value for new construction.

COUNTY OF CONTRA COSTA

RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA (1)

LAST TEN FISCAL YEARS

Fiscal Year Ended June 30	Population	Assessed Value (000's)	Gross Bonded Debt	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt per Capita
1983	681,580	24,453,456	10,498,000	1,083,837	9,414,163	.038	13.81
1984	693,700	26,719,686	10,202,000	1,004,335	9,197,665	.034	13.26
1985	703,405	29,373,354	9,886,000	1,053,862	8,832,138	.030	12.56
1986	724,020	32,341,255	9,480,000	1,032,873	8,447,127	.026	11.67
1987	734,450	35,941,606	9,075,000	1,035,892	8,039,108	.022	10.95
1988	753,456	40,083,491	8,640,000	476,942	8,163,058	.020	10.83
1989	775,478	44,103,164	8,185,000	808,754	7,376,246	.017	9.51
1990	797,281	48,642,237	7,740,000	2,170,188	5,569,812	.011	6.99
1991	819,293	54,155,630	7,265,000	1,878,000	5,387,000	.010	6.58
1992	836,871	58,422,185	5,405,000	27,000	5,378,000	.009	6.42

NOTES:

(1) Does not include Public Facilities Corporation debt.

COUNTY OF CONTRA COSTA

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES AND OTHER USES

LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	Principal	Interest	Total Debt Service	Total General Expenditures (1) and other uses (000's)	Ratio of Debt Service to Total General Expenditures
1983	276,000	843,686	1,119,686	306,041	.0037
1984	301,000	825,438	1,126,438	319,654	.0035
1985	371,000	805,195	1,176,195	364,863	.0032
1986 (2)	406,000	779,863	1,185,863	406,484	.0029
1987 (2)	405,000	756,000	1,161,000	464,468	.0025
1988 (2)	435,000	729,000	1,164,000	497,776	.0023
1989 (2)	455,000	694,000	1,149,000	575,095	.0020
1990 (2)	445,000	663,000	1,108,000	641,537	.0017
1991 (2)	475,000	628,000	1,103,000	721,805	.0015
1992 (2)	300,000	502,000	802,000	760,329	.0010

NOTES:

(1) Includes all governmental fund types.

(2) Does not include Public Facilities Corporation debt.

COUNTY OF CONTRA COSTA

COMPUTATION OF LEGAL DEBT MARGIN

YEAR ENDED JUNE 30, 1992

(In Thousands)

Assessed Value	$	58,422,185
Debt Limit Five Percent of Assessed Value (1)		2,921,109
Amount of Debt Applicable to Debt Limit (2)		
Total Bonded Debt		5,405
Assets in Debt Service Funds		27
Total Amount of Debt Applicable to Debt Limit		5,378
Legal Debt Margin	$	2,915,731

NOTES:

(1) Section 29909 of the California Government Code limits General Obligation Bond indebtedness to five percent of the total assessed valuation of all real and personal property within the county.

(2) Does not include Public Facilities Corporation debt.

COUNTY OF CONTRA COSTA

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

1991–92 Assessed Valuation	58,422,186,087
Less: Redevelopment Increments	4,692,890,798
Adjusted Assessed Valuation	53,729,295,289
Population	836,871 (1)

	Debt Applicable July 1, 1992 (2) Percentage	Amount
Contra Costa County	100.000	$
Contra Costa County Special Revenue Funds Obligations	100.000	36,370,000
Contra Costa County Public Facilities Corporations (3)	100.000	215,409,000
Contra Costa County Board of Education	100.000	4,260,000
Bay Area Transit Districts	30.846	100,599,093
East Bay Municipal Utility District	48.770	23,586,976
San Ramon Valley Unified School District & Educ. Facility Corp	100.000	64,445,000
Other School Districts and School Building Corporations	100.000 (4)	103,942,992
City of Richmond General Fund Obligations	100.000	16,660,000
City of Antioch and General Fund Obligations	100.000	16,208,699
City of Pleasant Hill General Fund Obligations	100.000	15,890,000
City of Hercules General Fund Obligations	100.000	12,830,000
City of San Ramon General Fund Obligations	100.000	19,570,120
Other Cities and City Authorities	100.000	20,235,346
East Bay Regional Park District	45.976	26,752,853
Hospital Districts and Hospital Authorities	100.000	14,775,000
Sanitary Districts	100.000	8,482,000
County Water Districts	100.000	3,095,000
Other Special Districts	100.000 (4)	82,264,918
1915 Act Assessment Bonds	100.000	264,947,473
TOTAL GROSS DIRECT AND OVERLAPPING DEBT		1,050,324,470
Less: East Bay Municipal Utility District (100% self–supporting)		23,586,976
Other Self–supporting bonds		5,845,000
TOTAL NET DIRECT AND OVERLAPPING DEBT		$ 1,020,892,494

	Ratio to Full Cash Value	Per Capita
Direct Debt (Includes County Lease Revenue Obligations)	0.46	$ 300
Total Gross Direct and Overlapping Debt	1.95	1,255
Total Net Direct and Overlapping Debt	1.90	1,220

(1) January 1, 1992, State Department of Finance.
(2) Excludes revenue bonds, mortgage revenue bonds, refunding bonds, tax allocation bonds, non–bonded capital lease obligations, tax and revenue anticipation notes and amounts payable under State water contracts.
(3) A County lease rental obligation.
(4) Various, mostly 100 percent.

COUNTY OF CONTRA COSTA

PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS

LAST TEN FISCAL YEARS

Fiscal Year Ended June 30	New Dwelling Units (1)		Construction Valuation (000's)		Bank Deposits (2) (000's)
	Single Family	Multiple Family	Residential	Non-Residential	
1982	1,930	858	201,256	218,496	2,943,976
1983	4,588	1,968	432,291	362,939	3,484,598
1984	4,162	2,255	408,062	445,003	3,821,790
1985	4,650	4,672	579,867	511,120	4,302,565
1986	6,186	6,766	808,639	325,046	4,501,275
1987	5,481	2,950	670,747	305,953	6,554,587
1988	5,883	2,141	785,925	214,201	6,490,318
1989	5,504	2,219	863,313	264,020	8,049,194
1990(3)	3,132	1,149	560,193	252,443	8,945,509
1991	2,705	1,275	488,939	196,165	8,907,543

Source: (1) "California Construction Trends", Security Pacific National Bank: 1987–1988 Economic Sciences Corp: 1989–1991.

(2) "Branch Directory and Summary of Deposits", Decision Research Sciences Incorporated.

(3) Corrected Building Permit Valuation numbers.

Property Values (000's)

Residential	Commerical	Industrial	Land	Total Property Values
13,824,539	2,439,752	4,924,965	458,941	21,648,197
15,254,183	2,913,841	5,786,986	498,446	24,453,456
16,228,316	3,364,275	6,617,798	509,297	26,719,686
17,718,439	3,988,385	7,111,598	554,932	29,373,354
19,570,707	4,664,393	7,498,273	607,882	32,341,255
21,864,385	5,510,430	7,896,014	670,777	35,941,606
24,470,268	5,936,133	8,947,745	729,345	40,083,491
27,211,978	6,041,912	10,026,913	822,362	44,103,165
30,469,308	6,453,312	10,760,173	959,444	48,642,237
34,470,712	7,051,527	11,436,450	1,156,941	54,115,630

COUNTY OF CONTRA COSTA

TEN PRINCIPAL TAXPAYERS

YEAR ENDED JUNE 30, 1992

TAXPAYER	TYPE OF BUSINESS	1991–92 SECURED ASSESSED VALUATION	% OF TOTAL SECURED ASSESSED VALUATION
Chevron USA	Petroleum Refining	$ 2,023,175,057	3.63 %
Pacific Gas & Electric	Utility	1,348,011,965	2.42
Pacific Bell	Utility	857,391,003	1.54
Shell Oil Company	Petroleum Refining	686,849,971	1.23
USS Posco	Steel Production	436,527,503	0.78
Tosco Corp	Petroleum Refining	427,006,992	0.77
Unocal	Petroleum Refining	424,593,201	0.76
Presley	Construction	295,321,828	0.53
Gaylord Container	Paper Products	237,552,173	0.43
Bank of America	Banking	197,393,383	0.39
		$ 6,933,823,076	12.49 %

COUNTY OF CONTRA COSTA

DEMOGRAPHICS–POPULATION

Jurisdiction	Date of Incor–poration	1950	1960	1970	Special Census 1975	1980	1990	1992
Antioch	2/2/1872	11,051	17,305	28,060	33,215	43,559	61,379	66,582
Brentwood	1/1/1948	1,729	2,186	2,649	3,662	4,434	7,515	8,796
Clayton	3/18/1964			1,385	1,790	4,325	7,219	8,018
Concord	2/2/1905	6,953	36,208	85,164	94,673	103,251	110,640	112,970
Danville	7/1/1982						28,675	32,951
El Cerrito	8/20/1917	18,011	25,437	25,190	22,950	22,731	22,684	23,055
Hercules	12/15/1900	343	310	252	121	5,963	16,554	18,123
Lafayette	7/22/1968			20,484	19,628	20,879	24,482	23,528
Martinez	4/1/1876	8,268	9,604	16,506	18,702	22,582	33,510	32,418
Moraga	11/13/1974				14,418	15,014	14,780	16,317
Orinda	7/1/1985						16,704	16,872
Pinole	6/25/1903	1,147	6,064	13,266	15,337	14,253	17,147	18,087
Pittsburg	6/22/1903	12,763	19,062	20,651	24,347	33,034	47,190	49,464
Pleasant Hill	11/14/1961			24,610	25,398	25,124	31,115	31,683
Richmond	8/7/1905	99,545	71,584	79,043	70,126	74,676	83,718	92,594
San Pablo	4/26/1948	14,476	19,687	21,461	19,392	19,750	24,709	26,404
San Ramon	7/1/1983						34,170	36,196
Walnut Creek	10/19/1914	2,420	9,903	39,844	46,034	53,643	60,542	61,962
Total Incorporated		176,706	217,350	378,565	409,793	463,218	642,733	676,020
Unincorporated		122,278	191,680	177,240	173,036	194,034	154,548	160,851
TOTAL COUNTY		298,984	409,030	555,805	582,829	657,252	797,281	836,871

Source: 1940–1990 U.S. Census; 1992 California State Department of Finance

COUNTY OF CONTRA COSTA

MISCELLANEOUS STATISTICS

GEOGRAPHICAL LOCATION: Contra Costa County is located near San Francisco in the Bay Area. It is bordered by San Francisco Bay and San Pablo Bay on the West, by Suisun Bay and the Sacramento and San Joaquin Rivers on the North, by the delta country of San Joaquin County on the East and by Alameda County on the South.

ALTITUDE: Sea Level to 3,849 feet

AREA OF COUNTY: 732.6 square miles of land and 73.3 square miles of water.

COUNTY SEAT: Martinez, California

FORM OF GOVERNMENT: General Law County, governed by a five member Board of Supervisors. Contra Costa County is one of the original 27 counties established when California became a state in 1849.

	JUNE 1992 PRIMARY ELECTION	NOVEMBER 1990 GENERAL ELECTION	JUNE 1990 PRIMARY ELECTION
REGISTERED VOTERS	452,315	453,435	431,802
NUMBER VOTING	216,287	277,999	200,235
PERCENT VOTING	47.8	61.3	46.4

ROADS: 742.48 miles of County maintained streets and roads in the unincorporated areas.

COUNTY EMPLOYEES AT JUNE 30:

YEAR	NUMBER OF EMPLOYEES	PERCENT OF INCREASE (DECREASE)	NUMBER OF EMPLOYEES PER THOUSAND OF POPULATION
1978	6351		10.0
1979	5933	(6.6)	9.2
1980	5960	.5	9.1
1981	6052	1.5	9.2
1982	6063	.2	9.1
1983	5915	(2.4)	8.7
1984	5743	(2.9)	8.3
1985	5791	.8	8.2
1986	5968	3.1	8.2
1987	6111	2.4	8.3
1988	6317	3.4	8.4
1989	6463	2.3	8.3
1990	6718	3.9	8.4
1991	7008	4.3	8.6
1992	7080	1.0	8.5